



LAMPIRAN – LAMPIRAN

Lampiran 1

PERHITUNGAN PERPUTARAN PIUTANG

$$\text{Perputaran Piutang} = \frac{\text{Penjualan Kredit}}{\text{Rata - rata Piutang}}$$

1. Data Perputaran Piutang 2013

No	Kode Saham Emiten	2013 (Rp)				Perputaran Piutang 2013 (Kali) (a/d)
		Penjualan Kredit 2013 (a)	Total Piutang 2012 (b)	Total Piutang 2013 (c)	Rata-rata Piutang (d = (b+c)/2)	
1	AISA	904.695.000.000	603.410.000.000	948.059.000.000	775.734.500.000	1,166
2	ALTO	147.918.894.410	159.914.266.300	662.817.806.035	411.366.036.168	0,360
3	CEKA	283.864.064.723	167.585.876.372	284.131.937.391	225.858.906.882	1,257
4	DLTA	117.544.602.000	154.089.090.000	123.576.732.000	138.832.911.000	0,847
5	ICBP	2.454.553.000.000	2.384.196.000.000	2.549.415.000.000	2.466.805.500.000	0,995
6	INDF	4.429.033.000.000	4.184.042.000.000	5.592.077.000.000	4.888.059.500.000	0,906
7	MLBI	325.807.000.000	166.805.000.000	325.807.000.000	246.306.000.000	1,323
8	MYOR	2.796.178.546.173	2.051.346.651.063	2.813.146.233.513	2.432.246.442.288	1,150
9	PSDN	70.797.524.184	65.406.971.713	71.291.451.908	68.349.211.811	1,036
10	ROTI	182.707.148.115	136.625.014.556	183.089.019.764	159.857.017.160	1,143
11	SKBM	138.194.772.290	61.423.091.515	139.216.274.687	100.319.683.101	1,378
12	SKLT	73.310.895.950	51.957.165.121	73.947.590.412	62.952.377.767	1,165
13	STTP	217.472.413.620	200.754.478.750	235.749.453.769	218.251.966.260	0,996
14	ULTJ	368.549.136.075	308.798.933.273	381.952.810.801	345.375.872.037	1,067
15	GGRM	2.196.086.000.000	1.382.539.000.000	2.196.086.000.000	1.789.312.500.000	1,227
16	HMSP	1.393.160.000.000	1.372.754.000.000	1.599.427.000.000	1.486.090.500.000	0,937

17	RMBA	271.884.000.000	202.788.000.000	286.468.000.000	244.628.000.000	1,111
18	WIIM	57.371.732.073	40.550.777.648	59.295.144.406	49.922.961.027	1,149
19	DVLA	377.104.867.000	390.002.690.000	377.104.867.000	383.553.778.500	0,983
20	INAF	273.388.733.369	248.474.512.302	285.853.171.964	267.163.842.133	1,023
21	KAEF	546.576.423.955	464.466.907.480	554.220.980.343	509.343.943.912	1,073
22	KLBF	2.145.218.904.462	1.938.155.599.449	2.273.378.788.416	2.105.767.193.933	1,019
23	MERK	136.435.794.000	68.545.535.000	137.783.742.000	103.164.638.500	1,323
24	PYFA	30.273.751.470	30.568.281.713	30.273.751.470	30.421.016.592	0,995
25	SCPI	141.037.909.000	145.880.628.000	239.485.783.000	192.683.205.500	0,732
26	SIDO	329.975.000.000	926.689.000.000	461.975.000.000	694.332.000.000	0,475
27	SQBB	93.479.270.000	97.933.494.000	95.182.119.000	96.557.806.500	0,968
28	TSPC	808.788.359.595.000	745.771.375.982.000	808.788.359.595.000	777.279.867.788.500	1,041
29	ADES	78.952.000.000	71.787.000.000	79.179.000.000	75.483.000.000	1,046
30	MBTO	277.580.729.491	289.366.053.692	277.815.321.506	283.590.687.599	0,979
31	MRAT	289.170.460.262	290.311.512.439	290.267.183.660	290.289.348.050	0,996
32	TCID	154.536.701.075	207.371.532.634	161.304.734.299	184.338.133.467	0,838
33	UNVR	3.269.694.000.000	2.666.875.000.000	3.441.068.000.000	3.053.971.500.000	1,071
34	KDSI	236.586.529.881	209.814.333.904	236.882.066.770	223.348.200.337	1,059
35	KICI	9.466.908.518	13.302.623.566	10.240.649.254	11.771.636.410	0,804
36	LMPI	228.519.632.552	202.722.224.262	229.486.553.340	216.104.388.801	1,057

Sumber : data diolah dari www.idx.co.id, 2017

2. Data Perputaran Piutang 2014

No	Kode Saham Emiten	2014 (Rp)				Perputaran Piutang 2014 (Kali) (a/d)
		Penjualan Kredit 2014 (a)	Total Piutang 2013 (b)	Total Piutang 2014 (c)	Rata-rata Piutang (d = (b+c)/2)	
1	AISA	1.344.109.000.000	948.059.000.000	1.344.216.000.000	1.146.137.500.000	1,173
2	ALTO	73.441.619.292	662.817.806.035	157.431.601.866	410.124.703.951	0,179

3	CEKA	315.050.325.217	284.131.937.391	315.238.141.384	299.685.039.388	1,051
4	DLTA	214.319.994.000	123.576.732.000	220.180.897.000	171.878.814.500	1,247
5	ICBP	2.709.969.000.000	2.549.415.000.000	2.920.956.000.000	2.735.185.500.000	0,991
6	INDF	3.555.067.000.000	5.592.077.000.000	4.976.450.000.000	5.284.263.500.000	0,673
7	MLBI	382.051.000.000	325.807.000.000	382.051.000.000	353.929.000.000	1,079
8	MYOR	3.046.371.390.443	2.813.146.233.513	3.080.840.526.614	2.946.993.380.064	1,034
9	PSDN	88.127.207.810	71.291.451.908	91.065.509.208	81.178.480.558	1,086
10	ROTI	213.306.120.787	183.089.019.764	213.406.935.097	198.247.977.431	1,076
11	SKBM	109.126.959.276	139.216.274.687	112.691.427.014	25.953.850.851	0,866
12	SKLT	80.739.523.896	73.947.590.412	82.116.256.304	78.031.923.358	1,035
13	STTP	259.526.887.337	235.749.453.769	281.859.370.792	258.804.412.281	1,003
14	ULTJ	395.101.722.940	381.952.810.801	407.449.449.974	394.701.130.388	1,001
15	GGRM	1.532.275.000.000	2.196.086.000.000	1.532.275.000.000	1.864.180.500.000	0,822
16	HMSP	1.009.645.000.000	1.599.427.000.000	1.213.994.000.000	1.406.710.500.000	0,718
17	RMBA	731.793.000.000	286.468.000.000	801.783.000.000	544.125.500.000	1,345
18	WIIM	72.063.454.460	59.295.144.406	74.680.987.552	66.988.065.979	1,076
19	DVLA	351.272.822.000	377.104.867.000	351.272.822.000	364.188.844.500	0,965
20	INAF	196.478.418.634	285.853.171.964	208.245.803.553	247.049.487.759	0,795
21	KAEF	514.930.240.224	554.220.980.343	525.094.482.086	539.657.731.215	0,954
22	KLBF	2.346.943.653.265	2.273.378.788.416	2.464.901.529.716	2.369.140.159.066	0,991
23	MERK	143.402.727.000	137.783.742.000	144.633.951.000	141.208.846.500	1,016
24	PYFA	39.596.938.982	30.273.751.470	39.596.938.982	34.935.345.226	1,133
25	SCPI	395.620.141.000	239.485.783.000	574.099.695.000	406.792.739.000	0,973
26	SIDO	322.556.000.000	461.975.000.000	334.258.000.000	398.116.500.000	0,810
27	SQBB	116.922.689.000	95.182.119.000	123.424.938.000	109.303.528.500	1,070
28	TSPC	839.642.753.550.000	808.788.359.595.000	839.642.753.550.000	824.215.556.572.500	1,019
29	ADES	105.645.000.000	79.179.000.000	198.119.000.000	138.649.000.000	0,762

30	MBTO	303.203.625.220	277.815.321.506	303.320.568.986	290.567.945.246	1,043
31	MRAT	319.242.665.159	290.267.183.660	320.449.310.585	305.358.247.123	1,045
32	TCID	216.615.051.138	161.304.734.299	226.132.399.238	193.718.566.769	1,118
33	UNVR	2.895.515.000.000	3.441.068.000.000	3.052.260.000.000	3.246.664.000.000	0,892
34	KDSI	296.104.466.395	236.882.066.770	296.319.501.695	266.600.784.233	1,111
35	KICI	9.593.155.210	10.240.649.254	11.362.791.256	10.801.720.255	0,888
36	LMPI	249.978.404.590	229.486.553.340	250.433.391.505	239.959.972.423	1,042

Sumber : data diolah dari www.idx.co.id, 2017

3. Data Perputaran Piutang Tahun 2015

No	Kode Saham Emiten	2015 (Rp)				Perputaran Piutang 2015 (Kali) (a/d)
		Penjualan Kredit 2015 (a)	Total Piutang 2014 (b)	Total Piutang 2015 (c)	Rata-rata Piutang (d = (b+c)/2)	
1	AISA	1.978.613.000.000	1.344.216.000.000	1.978.720.000.000	1.661.468.000.000	1,191
2	ALTO	60.403.987.121	157.431.601.866	120.344.918.413	138.888.260.140	0,435
3	CEKA	260.193.339.065	315.238.141.384	261.169.962.522	288.204.051.953	0,903
4	DLTA	148.289.344.000	220.180.897.000	184.079.840.000	202.130.368.500	0,734
5	ICBP	3.197.834.000.000	2.920.956.000.000	3.363.697.000.000	3.142.326.500.000	1,018
6	INDF	4.255.794.000.000	4.976.450.000.000	5.902.363.000.000	5.439.406.500.000	0,782
7	MLBI	209.771.000.000	382.051.000.000	209.771.000.000	295.911.000.000	0,709
8	MYOR	3.368.430.940.065	3.080.840.526.614	3.379.244.630.889	3.230.042.578.752	1,043
9	PSDN	45.024.629.144	91.065.509.208	47.598.273.305	69.331.891.257	0,649
10	ROTI	248.671.775.050	213.406.935.097	250.544.417.433	231.975.676.265	1,072
11	SKBM	94.300.351.510	112.691.427.014	94.582.964.466	103.637.195.740	0,910
12	SKLT	88.088.524.441	82.116.256.304	93.946.569.155	88.031.412.730	1,001
13	STTP	289.000.051.239	281.859.370.792	315.428.170.065	298.643.770.429	0,968
14	ULTJ	448.129.204.430	407.449.449.974	477.628.933.703	442.539.191.839	1,013
15	GGRM	1.568.098.000.000	1.532.275.000.000	1.568.098.000.000	1.550.186.500.000	1,012

16	HMSP	2.458.742.000.000	1.213.994.000.000	4.610.770.000.000	2.912.382.000.000	0,844
17	RMBA	529.756.000.000	801.783.000.000	658.867.000.000	730.325.000.000	0,725
18	WIIM	62.343.695.804	74.680.987.552	63.576.888.370	69.128.937.961	0,902
19	DVLA	398.510.527.000	351.272.822.000	398.510.527.000	374.891.674.500	1,063
20	INAF	196.212.717.489	208.245.803.553	209.889.781.499	209.067.792.526	0,939
21	KAEF	555.352.208.059	525.094.482.086	576.206.358.857	550.650.420.472	1,009
22	KLBF	2.354.779.771.919	2.464.901.529.716	2.434.081.759.027	2.449.491.644.372	0,961
23	MERK	161.529.606.000	144.633.951.000	171.588.194.000	158.111.072.500	1,022
24	PYFA	30.245.569.598	39.596.938.982	30.245.569.598	34.921.254.290	0,866
25	SCPI	542.513.125.000	574.099.695.000	566.688.083.000	570.393.889.000	0,951
26	SIDO	335.600.000.000	334.258.000.000	347.730.000.000	340.994.000.000	0,984
27	SQBB	125.839.622.000	123.424.938.000	135.781.322.000	129.603.130.000	0,971
28	TSPC	923.247.607.102.000	839.642.753.550.000	923.247.607.102.000	881.445.180.326.000	1,047
29	ADES	126.954.000.000	198.119.000.000	226.164.000.000	212.141.500.000	0,598
30	MBTO	336.758.454.297	303.320.568.986	337.082.565.169	320.201.567.078	1,052
31	MRAT	433.477.682.096	320.449.310.585	487.907.805.966	404.178.558.276	1,072
32	TCID	229.770.502.718	226.132.399.238	241.743.159.432	233.937.779.335	0,982
33	UNVR	3.244.626.000.000	3.052.260.000.000	3.602.272.000.000	3.327.266.000.000	0,975
34	KDSI	331.594.826.930	296.319.501.695	332.001.596.747	314.160.549.221	1,055
35	KICI	9.169.136.579	11.362.791.256	10.778.868.729	11.070.829.993	0,828
36	LMPI	241.723.792.912	250.433.391.505	242.107.769.071	246.270.580.288	0,982

Sumber : data diolah dari www.idx.co.id, 2017



Lampiran 2

PERHITUNGAN PERPUTARAN KAS

$$\text{Perputaran Kas} = \frac{\text{Penjualan Bersih}}{\text{Rata - rata Kas}}$$

1. Data Perputaran Kas Tahun 2013

No	Kode Saham Emiten	2013 (Rp)				Perputaran Kas 2013 (Kali) (a/d)
		Penjualan Bersih 2013 (a)	Total Kas 2012 (b)	Total Kas 2013 (c)	Rata-rata Kas (d = (b+c)/2)	
1	AISA	4.056.735.000.000	102.175.000.000	316.590.000.000	209.382.500.000	19,375
2	ALTO	487.200.477.334	3.326.230.557	72.784.839.771	38.055.535.164	12,802
3	CEKA	2.531.881.182.546	15.549.345.856	29.612.543.285	22.580.944.571	112,125
4	DLTA	867.066.542.000	290.769.171.000	433.776.477.000	362.272.824.000	2,393
5	ICBP	25.094.681.000.000	5.487.171.000.000	5.526.173.000.000	5.506.672.000.000	4,557
6	INDF	57.731.998.000.000	13.345.881.000.000	13.666.194.000.000	13.506.037.500.000	4,275
7	MLBI	3.561.989.000.000	99.129.000.000	145.511.000.000	122.320.000.000	29,120
8	MYOR	12.017.837.133.337	1.339.507.311.638	1.860.492.328.823	1.599.999.820.231	7,511
9	PSDN	339.593.928.511	88.683.368.699	91.479.113.998	90.081.241.349	3,770
10	ROTI	1.505.519.937.691	37.871.639.602	101.142.256.234	69.506.947.918	21,660
11	SKBM	1.296.618.257.503	36.949.540.816	91.980.401.088	64.464.970.952	20,114
12	SKLT	113.665.942.812	4.532.278.287	9.034.836.341	6.783.557.314	16,756
13	STTP	1.694.935.468.814	8.304.591.431	10.333.359.198	9.318.975.315	181,880
14	ULTJ	3.460.231.249.075	535.889.526.748	611.624.871.676	573.757.199.212	6,031
15	GGRM	55.436.954.000.000	1.285.799.000.000	1.404.108.000.000	1.344.953.500.000	41,218
16	HMSP	75.025.207.000.000	783.505.000.000	657.276.000.000	720.390.500.000	104,145
17	RMBA	12.273.615.000.000	180.967.000.000	342.949.000.000	261.958.000.000	46,853

18	WIIM	1.588.022.200.150	426.125.935.345	165.349.291.716	295.737.613.531	5,370
19	DVLA	1.101.684.170.000	292.912.491.000	316.700.623.000	304.806.557.000	3,614
20	INAF	1.337.498.191.710	194.902.805.973	121.432.026.244	158.167.416.109	8,456
21	KAEF	4.348.073.988.385	316.497.879.806	394.149.909.832	355.323.894.819	12,237
22	KLBF	16.002.131.057.048	1.859.662.706.073	1.426.460.966.674	1.643.061.836.374	9,739
23	MERK	1.193.952.302.000	143.551.868.000	184.226.649.000	163.889.258.500	7,285
24	PYFA	192.555.731.180	5.343.314.421	7.566.596.789	6.454.955.605	29,831
25	SCPI	407.088.731.000	17.787.208.000	18.014.023.000	17.900.615.500	22,742
26	SIDO	2.372.364.000.000	410.731.000.000	1.348.955.000.000	879.843.000.000	2,696
27	SQBB	426.436.344.000	171.418.363.000	187.672.508.000	179.545.435.500	2,375
28	TSPC	6.854.889.233.121.000	1.651.451.019.395.000	1.792.221.819.763.000	1.721.836.419.579.000	3,981
29	ADES	502.524.000.000	39.350.000.000	23.068.000.000	31.209.000.000	16,102
30	MBTO	641.284.586.295	119.507.444.101	47.589.357.527	83.548.400.814	7,676
31	MRAT	2.027.899.402.527	134.940.399.040	73.824.514.258	104.382.456.649	19,428
32	TCID	358.127.545.503	59.560.929.387	55.331.076.348	57.446.002.868	6,234
33	UNVR	30.757.435.000.000	229.690.000.000	261.202.000.000	245.446.000.000	125,312
34	KDSI	1.386.314.584.485	13.040.119.259	90.395.189.211	51.717.654.235	26,805
35	KICI	99.029.696.717	6.731.166.270	6.869.672.787	6.800.419.529	14,562
36	LMPI	676.111.070.762	5.480.049.480	7.322.822.553	6.401.436.017	105,619

Sumber : data diolah dari www.idx.co.id, 2017

2. Data Perputaran Kas Tahun 2014

No	Kode Saham Emiten	2014 (Rp)				Perputaran Kas 2014 (a/d)
		Penjualan Bersih 2014 (a)	Total Kas 2013 (b)	Total Kas 2014 (c)	Rata-rata Kas (d = (a+b)/2)	
1	AISA	5.139.974.000.000	316.590.000.000	1.216.554.000.000	766.572.000.000	6,705
2	ALTO	332.402.373.397	72.784.839.771	105.374.675.114	89.079.757.443	3,732
3	CEKA	3.701.868.790.192	29.612.543.285	27.712.622.461	28.662.582.873	129,153

4	DLTA	879.253.383.000	433.776.477.000	415.161.151.000	424.468.814.000	2,071
5	ICBP	30.022.463.000.000	5.526.173.000.000	7.342.986.000.000	6.434.579.500.000	4,666
6	INDF	63.594.452.000.000	13.666.194.000.000	14.157.619.000.000	13.911.906.500.000	4,571
7	MLBI	2.988.501.000.000	145.511.000.000	146.364.000.000	145.937.500.000	20,478
8	MYOR	14.169.088.278.238	1.860.492.328.823	712.922.612.494	1.286.707.470.659	11,012
9	PSDN	975.081.057.089	91.479.113.998	34.238.117.211	62.858.615.605	15,512
10	ROTI	1.880.262.901.697	101.142.256.234	162.584.129.984	131.863.193.109	14,259
11	SKBM	1.480.764.903.724	91.980.401.088	125.221.112.716	108.600.756.902	13,635
12	SKLT	168.584.350.462	9.034.836.341	7.280.818.687	8.157.827.514	20,665
13	STTP	2.170.464.194.350	10.333.359.198	9.165.691.827	9.749.525.513	222,623
14	ULTJ	3.916.789.366.423	611.624.871.676	489.284.795.925	550.454.833.801	7,116
15	GGRM	65.185.850.000.000	1.404.108.000.000	1.588.110.000.000	1.496.109.000.000	43,570
16	HMSP	80.690.139.000.000	657.276.000.000	65.086.000.000	361.181.000.000	223,406
17	RMBA	14.489.473.000.000	342.949.000.000	58.162.000.000	200.555.500.000	72,247
18	WIIM	1.661.533.200.316	165.349.291.716	75.162.596.823	120.255.944.270	13,817
19	DVLA	1.103.821.775.000	316.700.623.000	321.856.855.000	319.278.739.000	3,457
20	INAF	1.381.436.578.115	121.432.026.244	135.754.602.477	128.593.314.361	10,743
21	KAEF	4.521.024.379.760	394.149.909.832	573.360.267.681	483.755.088.757	9,346
22	KLBF	17.368.532.547.558	1.426.460.966.674	1.894.609.528.205	1.660.535.247.440	10,460
23	MERK	863.207.535.000	184.226.649.000	184.226.649.000	184.226.649.000	4,686
24	PYFA	222.302.407.528	7.566.596.789	2.926.380.348	5.246.488.569	42,372
25	SCPI	965.818.287.000	18.014.023.000	35.469.595.000	26.741.809.000	36,116
26	SIDO	2.197.907.000.000	1.348.955.000.000	1.348.955.000.000	1.348.955.000.000	1,629
27	SQBB	497.501.571.000	187.672.508.000	192.780.126.000	190.226.317.000	2,615
28	TSPC	7.512.115.037.587.000	1.792.221.819.763.000	1.460.372.816.467.000	1.626.297.318.115.000	4,619
29	ADES	578.784.000.000	23.068.000.000	29.116.000.000	26.092.000.000	22,182

30	MBTO	671.398.849.823	47.589.357.527	41.256.538.369	44.422.947.948	15,114
31	MRAT	2.308.203.551.971	73.824.514.258	95.091.166.887	84.457.840.573	27,330
32	TCID	434.747.101.600	55.331.076.348	36.038.513.893	45.684.795.121	9,516
33	UNVR	34.511.534.000.000	261.202.000.000	859.127.000.000	560.164.500.000	61,610
34	KDSI	1.626.232.662.544	90.395.189.211	67.961.938.570	79.178.563.891	20,539
35	KICI	102.971.318.497	6.869.672.787	6.827.660.490	6.848.666.639	15,035
36	LMPI	513.547.309.970	7.322.822.553	9.072.973.950	8.197.898.252	62,644

Sumber : data diolah dari www.idx.co.id, 2017

3. Data Perputaran Kas Tahun 2015

No	Kode Saham Emiten	2015 (Rp)				Perputaran Kas 2015 (Kali) (a/d)
		Penjualan Bersih 2015 (a)	Total Kas 2014 (b)	Total Kas 2015 (c)	Rata-rata Kas (d = (b+c)/2)	
1	AISA	6.010.895.000.000	1.216.554.000.000	588.514.000.000	902.534.000.000	6,660
2	ALTO	301.781.831.914	105.374.675.114	2.933.495.039	54.154.085.077	5,573
3	CEKA	3.485.733.830.354	27.712.622.461	10.820.166.513	19.266.394.487	180,923
4	DLTA	699.506.819.000	415.161.151.000	494.886.246.000	455.023.698.500	1,537
5	ICBP	31.741.094.000.000	7.342.986.000.000	7.657.510.000.000	7.500.248.000.000	4,232
6	INDF	64.061.947.000.000	14.157.619.000.000	13.076.076.000.000	13.616.847.500.000	4,705
7	MLBI	2.696.318.000.000	146.364.000.000	344.615.000.000	245.489.500.000	10,983
8	MYOR	14.818.730.635.847	712.922.612.494	1.682.075.365.772	1.197.498.989.133	12,375
9	PSDN	920.352.848.084	34.238.117.211	27.820.719.243	31.029.418.227	29,661
10	ROTI	2.174.501.712.899	162.584.129.984	515.237.282.682	338.910.706.333	6,416
11	SKBM	1.362.245.580.664	125.221.112.716	107.768.705.120	116.494.908.918	11,694
12	SKLT	745.107.731.208	7.280.818.687	7.680.719.075	7.480.768.881	99,603
13	STTP	2.544.277.844.656	9.165.691.827	9.815.172.239	9.490.432.033	268,089
14	ULTJ	4.393.932.684.171	489.284.795.925	849.122.582.559	669.203.689.242	6,566

15	GGRM	70.365.573.000.000	1.588.110.000.000	2.725.891.000.000	2.157.000.500.000	32,622
16	HMSP	89.069.306.000.000	65.086.000.000	1.718.738.000.000	891.912.000.000	99,863
17	RMBA	16.814.352.000.000	58.162.000.000	195.289.000.000	126.725.500.000	132,683
18	WIIM	1.839.419.574.956	75.162.596.823	93.126.883.764	84.144.740.294	21,860
19	DVLA	1.306.098.136.000	321.856.855.000	422.259.085.000	372.057.970.000	3,510
20	INAF	1.621.898.667.657	135.754.602.477	313.472.666.666	24.613.634.572	7,221
21	KAEF	4.860.371.483.524	573.360.267.681	460.994.073.484	517.177.170.583	9,398
22	KLBF	17.887.464.223.321	1.894.609.528.205	2.718.619.232.764	2.306.614.380.485	7,755
23	MERK	983.446.471.000	184.226.649.000	140.831.570.000	162.529.109.500	6,051
24	PYFA	217.843.921.422	2.926.380.348	3.728.123.019	3.327.251.684	65,473
25	SCPI	2.260.571.967.000	35.469.595.000	9.201.413.000	22.335.504.000	101,210
26	SIDO	2.218.536.000.000	1.348.955.000.000	836.975.000.000	1.092.965.000.000	2,030
27	SQBB	514.708.068.000	192.780.126.000	158.735.408.000	175.757.767.000	2,929
28	TSPC	8.181.481.867.179.000	1.460.372.816.467.000	1.736.027.664.442.000	1.598.200.240.454.500	5,119
29	ADES	669.725.000.000	29.116.000.000	24.068.000.000	26.592.000.000	25,185
30	MBTO	694.782.752.351	41.256.538.369	30.922.884.864	36.089.711.617	19,252
31	MRAT	2.314.889.854.074	95.091.166.887	219.669.986.396	157.380.576.642	14,709
32	TCID	428.092.732.505	36.038.513.893	36.273.186.840	36.155.850.367	11,840
33	UNVR	36.484.030.000.000	859.127.000.000	628.159.000.000	743.643.000.000	49,061
34	KDSI	1.713.946.192.967	67.961.938.570	112.559.222.609	90.260.580.590	18,989
35	KICI	91.734.724.118	6.827.660.490	4.620.896.604	5.724.278.547	16,026
36	LMPI	452.693.585.202	9.072.973.950	808.892.238.344	408.982.606.147	1,107

Sumber : data diolah dari www.idx.co.id, 2017

Lampiran 3

PERHITUNGAN PERPUTARAN PERSEDIAAN

$$\text{Perputaran Persediaan} = \frac{\text{Harga Pokok Penjualan}}{\text{Rata - rata Persediaan}}$$

1. Data Perputaran Persediaan Tahun 2013

No	Kode Saham Emiten	2013 (Rp)				Perputaran Persediaan 2013 (Kali) (a/d)
		Harga Pokok Penjualan (a)	Total Persediaan 2012 (b)	Total Persediaan 2013 (c)	Rata-rata Persediaan (d = (b+c)/2)	
1	AISA	3.143.263.000.000	602.660.000.000	1.023.728.000.000	813.194.000.000	3,865
2	ALTO	347.278.786.235	104.953.770.088	82.438.634.333	93.696.202.211	3,706
3	CEKA	2.306.891.044.163	311.261.459.337	365.614.090.062	338.437.774.700	6,816
4	DLTA	261.802.094.000	152.086.013.000	171.744.931.000	161.915.472.000	1,617
5	ICBP	18.668.990.000.000	1.816.495.000.000	2.868.722.000.000	2.342.608.500.000	7,969
6	INDF	43.402.144.000.000	7.786.166.000.000	8.160.539.000.000	7.973.352.500.000	5,443
7	MLBI	1.278.385.000.000	123.434.000.000	161.867.000.000	142.650.500.000	8,962
8	MYOR	9.096.171.291.553	1.498.989.460.205	1.456.454.215.049	1.477.721.837.627	6,156
9	PSDN	314.573.298.515	225.987.469.477	217.607.447.083	221.797.458.280	1,418
10	ROTI	806.917.558.963	22.598.712.855	36.523.703.417	29.561.208.136	27,297
11	SKBM	1.150.038.660.789	54.917.730.968	88.932.449.912	71.925.090.440	15,989
12	SKLT	89.496.729.229	60.792.067.626	70.556.604.227	65.674.335.927	1,363
13	STTP	1.384.916.764.438	242.653.601.169	285.793.392.774	264.223.496.972	5,241
14	ULTJ	2.446.448.128.599	334.169.035.934	534.977.217.239	434.573.126.587	5,63
15	GGRM	44.563.096.000.000	26.649.777.000.000	30.241.368.000.000	28.445.572.500.000	1,567
16	HMSP	54.953.870.000.000	15.669.906.000.000	17.332.558.000.000	16.501.232.000.000	3,33

17	RMBA	10.492.258.000.000	3.696.175.000.000	4.426.876.000.000	4.061.525.500.000	2,583
18	WIIM	1.118.437.306.390	537.167.118.451	693.067.236.229	615.117.177.340	1,818
19	DVLA	441.028.093.000	132.822.565.000	206.681.880.000	169.752.222.500	2,598
20	INAF	999.930.881.199	161.341.812.493	236.417.397.357	198.879.604.925	5,028
21	KAEF	3.055.921.946.994	530.417.299.657	640.909.360.172	585.663.329.915	5,218
22	KLBF	9.295.887.287.351	2.115.483.766.910	3.053.494.513.851	2.584.489.140.381	3,597
23	MERK	648.472.675.000	237.577.457.000	249.318.913.000	243.448.185.000	2,664
24	PYFA	62.125.464.282	25.046.859.209	35.866.745.171	30.456.802.190	2,04
25	SCPI	138.513.907.000	105.255.170.000	260.927.092.000	183.091.131.000	0,757
26	SIDO	1.361.583.000.000	235.540.000.000	287.729.000.000	261.634.500.000	5,204
27	SQBB	164.816.065.000	35.331.461.000	41.238.064.000	38.284.762.500	4,305
28	TSPC	4.135.086.565.009.000	764.579.315.527.000	1.000.694.231.080.000	882.636.773.303.500	4,685
29	ADES	220.966.000.000	74.592.000.000	84.788.000.000	79.690.000.000	2,773
30	MBTO	315.414.276.301	52.877.056.801	53.263.258.533	53.070.157.667	5,943
31	MRAT	1.250.785.675.202	260.765.704.853	330.318.448.755	295.542.076.804	4,232
32	TCID	157.685.396.544	63.429.469.813	68.057.379.761	65.743.424.787	2,398
33	UNVR	14.978.947.000.000	2.061.899.000.000	2.084.331.000.000	2.073.115.000.000	7,225
34	KDSI	1.205.620.814.645	146.014.414.028	154.620.467.948	150.317.440.988	8,02
35	KICI	75.189.903.085	40.389.235.653	49.680.217.136	45.034.726.395	1,670
36	LMPI	548.113.571.921	221.482.919.161	210.044.497.976	215.763.708.569	2,540

Sumber : data diolah dari www.idx.co.id, 2017

2. Data Perputaran Persediaan Tahun 2014

No	Kode Saham Emiten	2014 (Rp)				Perputaran Persediaan 2014 (Kali) (a/d)
		Harga Pokok Penjualan (a)	Total Persediaan 2013 (b)	Total Persediaan 2014 (c)	Rata-rata Persediaan (d = (c+d)/2)	
1	AISA	4.099.240.000.000	1.023.728.000.000	1.240.358.000.000	1.132.043.000.000	3,621

2	ALTO	209.569.908.889	82.438.634.333	110.303.981.853	96.371.308.093	2,175
3	CEKA	3.478.089.661.187	365.614.090.062	475.991.159.222	420.802.624.642	8,265
4	DLTA	261.747.135.000	171.744.931.000	197.437.057.000	184.590.994.000	1,418
5	ICBP	21.922.158.000.000	2.868.722.000.000	2.813.122.000.000	2.840.922.000.000	7,717
6	INDF	46.465.617.000.000	8.160.539.000.000	8.446.349.000.000	8.303.444.000.000	5,596
7	MLBI	1.182.579.000.000	161.867.000.000	226.717.000.000	194.292.000.000	6,087
8	MYOR	11.633.862.469.470	1.456.454.215.049	1.996.800.644.217	1.726.627.429.633	6,738
9	PSDN	876.933.770.789	217.607.447.083	159.934.594.274	188.771.020.679	4,645
10	ROTI	978.841.438.517	36.523.703.417	40.795.755.774	38.659.729.596	25,319
11	SKBM	1.291.253.009.672	88.932.449.912	111.766.911.295	100.349.680.604	12,868
12	SKLT	134.601.935.867	70.556.604.227	73.181.753.579	71.869.178.903	1,873
13	STTP	1.763.078.470.328	285.793.392.774	309.595.185.554	297.694.289.164	5,922
14	ULTJ	2.979.799.459.658	534.977.217.239	714.411.455.060	624.694.336.150	4,770
15	GGRM	51.806.284.000.000	30.241.368.000.000	34.739.327.000.000	32.490.347.500.000	1,595
16	HMSP	60.190.077.000.000	17.332.558.000.000	17.431.586.000.000	17.382.072.000.000	3,463
17	RMBA	12.863.580.000.000	4.426.876.000.000	5.096.435.000.000	4.761.655.500.000	2,701
18	WIIM	1.177.718.564.881	693.067.236.229	753.511.490.458	723.289.363.344	1,628
19	DVLA	518.192.211.000	206.681.880.000	227.049.816.000	216.865.848.000	2,389
20	INAF	1.069.010.401.518	236.417.397.357	216.406.886.501	226.412.141.929	4,722
21	KAEF	3.135.542.319.600	640.909.360.172	687.406.883.246	664.158.121.709	4,721
22	KLBF	8.892.725.955.545	3.053.494.513.851	3.090.544.151.155	3.072.019.332.503	2,895
23	MERK	404.600.761.000	249.318.913.000	183.724.387.000	216.521.650.000	1,869
24	PYFA	80.959.311.191	35.866.745.171	32.258.012.129	34.062.378.650	2,377
25	SCPI	861.652.174.000	260.927.092.000	324.081.925.000	292.504.508.500	2,946
26	SIDO	1.358.342.000.000	287.729.000.000	230.736.000.000	259.232.500.000	5,240
27	SQBB	201.981.351.000	41.238.064.000	43.373.562.000	42.305.813.000	4,774

28	TSPC	4.572.218.401.004.000	1.000.694.231.080.000	1.056.050.634.231.000	1.028.372.432.655.500	4,446
29	ADES	279.882.000.000	84.788.000.000	92.474.000.000	88.631.000.000	3,158
30	MBTO	331.723.960.863	53.263.258.533	74.985.171.053	64.124.214.793	5,173
31	MRAT	1.410.908.151.275	330.318.448.755	419.658.098.409	374.988.273.582	3,763
32	TCID	187.750.245.429	68.057.379.761	86.415.542.961	77.236.461.361	2,431
33	UNVR	17.304.613.000.000	2.084.331.000.000	2.325.989.000.000	2.205.160.000.000	7,847
34	KDSI	1.394.909.156.732	154.620.467.948	185.033.672.765	169.827.070.357	8,214
35	KICI	82.439.147.507	49.680.217.136	47.833.812.926	48.757.015.031	1,691
36	LMPI	410.834.974.144	210.044.497.976	194.645.138.281	202.344.818.129	2,030

Sumber : data diolah dari www.idx.co.id, 2017

3. Data Perputaran Persediaan Tahun 2015

No	Kode Saham Emiten	2015 (Rp)				Perputaran Persediaan 2015 (Kali) (a/d)
		Harga Pokok Penjualan (a)	Total Persediaan 2014 (b)	Total Persediaan 2015 (c)	Rata-rata Persediaan (d = (c+d)/2)	
1	AISA	4.737.175.000.000	1.240.358.000.000	1.569.104.000.000	1.404.731.000.000	3,372
2	ALTO	213.327.773.588	110.303.981.853	117.443.478.389	113.873.730.121	1,873
3	CEKA	3.186.844.410.552	475.991.159.222	424.593.167.957	450.292.163.590	7,077
4	DLTA	233.153.268.000	197.437.057.000	181.162.743.000	189.299.900.000	1,232
5	ICBP	22.121.957.000.000	2.813.122.000.000	2.546.835.000.000	2.679.978.500.000	8,255
6	INDF	46.803.889.000.000	8.446.349.000.000	7.627.360.000.000	8.036.854.500.000	5,824
7	MLBI	1.134.905.000.000	226.717.000.000	131.360.000.000	179.038.500.000	6,339
8	MYOR	10.620.394.515.840	1.996.800.644.217	1.763.233.048.130	1.880.016.846.174	5,649
9	PSDN	813.836.984.792	159.934.594.274	206.470.791.700	183.202.692.987	4,442
10	ROTI	1.019.511.433.830	40.795.755.774	43.169.425.832	41.982.590.803	24,284
11	SKBM	1.187.246.973.889	111.766.911.295	108.659.590.967	110.213.251.131	10,772

12	SKLT	561.185.818.083	73.181.753.579	80.328.938.283	76.755.345.931	7,311
13	STTP	2.012.271.097.866	309.595.185.554	298.729.619.637	304.162.402.596	6,616
14	ULTJ	3.011.443.561.889	714.411.455.060	738.803.692.770	726.607.573.915	4,145
15	GGRM	54.879.962.000.000	34.739.327.000.000	37.255.928.000.000	35.997.627.500.000	1,525
16	HMSP	67.304.917.000.000	17.431.586.000.000	19.071.523.000.000	18.251.554.500.000	3,688
17	RMBA	15.098.989.000.000	5.096.435.000.000	5.962.896.000.000	5.529.665.500.000	2,731
18	WIIM	1.279.427.333.869	753.511.490.458	762.247.944.395	757.879.717.427	1,688
19	DVLA	628.364.919.000	227.049.816.000	198.658.033.000	212.853.924.500	2,952
20	INAF	1.291.844.221.034	216.406.886.501	300.271.746.960	258.339.316.731	5,001
21	KAEF	3.323.619.297.215	687.406.883.246	742.317.799.941	714.862.341.594	4,649
22	KLBF	8.323.017.600.990	3.090.544.151.155	3.003.149.535.671	3.046.846.843.413	2,732
23	MERK	487.190.159.000	183.724.387.000	161.124.628.000	172.424.507.500	2,826
24	PYFA	79.859.558.081	32.258.012.129	36.163.518.386	34.210.765.258	2,334
25	SCPI	1.837.376.164.000	324.081.925.000	407.900.378.000	365.991.151.500	5,020
26	SIDO	1.335.171.000.000	230.736.000.000	264.982.000.000	247.859.000.000	5,387
27	SQBB	218.688.700.000	43.373.562.000	57.152.273.000	50.262.917.500	4,351
28	TSPC	5.063.909.651.665.000	1.056.050.634.231.000	1.232.919.055.623.000	1.144.484.844.927.000	4,425
29	ADES	330.023.000.000	92.474.000.000	99.210.000.000	95.842.000.000	3,443
30	MBTO	352.531.773.903	74.985.171.053	76.682.141.187	75.833.656.120	4,649
31	MRAT	1.436.977.751.396	419.658.098.409	382.731.850.133	401.194.974.271	3,582
32	TCID	181.547.126.367	86.415.542.961	78.917.127.036	82.666.334.999	2,196
33	UNVR	17.835.061.000.000	2.325.989.000.000	2.297.502.000.000	2.311.745.500.000	7,715
34	KDSI	1.492.261.925.405	185.033.672.765	278.104.766.709	231.569.219.737	6,444
35	KICI	73.336.794.428	47.833.812.926	57.384.023.808	52.608.918.367	1,394
36	LMPI	347.849.400.201	194.645.138.281	190.669.843.103	192.657.490.692	1,806

Sumber : data diolah dari www.idx.co.id, 2017

Lampiran 4

PERHITUNGAN RETURN ON ASSET (ROA)

$$ROA = \frac{\text{Net Profit After Tax}}{\text{Total Asset}} \times 100 \%$$

1. Data Return On Asset (ROA) Tahun 2013

No	Kode Saham Emiten	2013 (Rp)		ROA 2013 (%) ((a/b)*100%)
		Net Profit After Tax (a)	Total Asset (b)	
1	AISA	346.728.000.000	5.020.624.000.000	6,906
2	ALTO	12.058.794.054	1.502.519.389.759	0,803
3	CEKA	64.871.947.610	1.069.627.299.747	6,065
4	DLTA	270.498.062.000	867.040.802.000	31,198
5	ICBP	2.286.639.000.000	21.267.470.000.000	10,752
6	INDF	3.416.635.000.000	78.092.789.000.000	4,375
7	MLBI	1.192.419.000.000	1.782.148.000.000	66,909
8	MYOR	1.058.418.939.252	9.709.838.250.473	10,900
9	PSDN	- 443.392.397	681.832.333.141	- 0,065
10	ROTI	158.015.270.921	1.822.689.047.108	8,669
11	SKBM	58.266.986.268	497.652.557.672	11,708
12	SKLT	11.440.014.188	301.989.488.699	3,788
13	STTP	114.437.068.803	1.470.059.394.892	7,785
14	ULTJ	325.127.420.664	2.811.620.982.142	11,564
15	GGRM	4.383.932.000.000	50.770.251.000.000	8,635
16	HMSP	10.807.957.000.000	27.404.594.000.000	39,438
17	RMBA	- 1.042.068.000.000	9.232.016.000.000	- 11,288
18	WIIM	132.378.983.720	1.229.011.260.881	10,771
19	DVLA	125.796.473.000	1.195.106.672.000	10,526
20	INAF	- 54.222.344.142	1.294.510.669.195	- 4,189
21	KAEF	215.642.329.977	2.471.939.548.890	8,724
22	KLBF	2.004.243.694.797	11.319.399.302.160	17,706
23	MERK	175.444.757.000	699.477.946.000	25,082
24	PYFA	6.195.800.338	175.118.921.406	3,538
25	SCPI	- 12.167.645.000	746.401.836.000	- 1,630
26	SIDO	406.936.000.000	2.955.458.000.000	13,769
27	SQBB	148.660.621.000	421.187.982.000	35,296
28	TSPC	674.146.721.834	5.407.957.915.805.000	0,012
29	ADES	55.656.000.000	441.064.000.000	12,619
30	MBTO	16.755.803.870	611.769.745.328	2,739
31	MRAT	160.563.780.833	1.465.952.460.752	10,953
32	TCID	- 1.022.684.132	439.583.727.202	- 0,233
33	UNVR	5.352.625.000.000	13.348.188.000.000	40,100

34	KDSI	36.002.772.194	850.233.842.186	4,234
35	KICI	7.419.500.718	98.295.722.100	7,548
36	LMPI	- 12.040.411.197	822.189.506.877	- 1,464

Sumber : data diolah dari www.idx.co.id, 2017

2. Data Return On Asset (ROA) Tahun 2014

No	Kode Saham Emiten	2014 (Rp)		ROA 2014 (%) ((a/b)*100%)
		Net Profit After Tax (a)	Total Asset (b)	
1	AISA	371.370.000.000	7.373.868.000.000	5,036
2	ALTO	- 10.372.140.370	1.236.807.511.653	- 0,839
3	CEKA	39.026.238.204	1.284.150.037.341	3,039
4	DLTA	287.456.867.000	997.443.167.000	28,819
5	ICBP	2.543.396.000.000	25.029.488.000.000	10,162
6	INDF	4.866.097.000.000	86.077.251.000.000	5,653
7	MLBI	788.057.000.000	2.231.051.000.000	35,322
8	MYOR	390.727.052.364	10.297.997.020.540	3,794
9	PSDN	- 30.238.642.061	622.508.294.824	- 4,858
10	ROTI	192.411.981.898	2.142.894.276.216	8,979
11	SKBM	85.855.717.394	652.976.510.619	13,148
12	SKLT	6.468.015.448	331.574.891.637	1,951
13	STTP	125.940.441.093	1.700.204.093.895	7,407
14	ULTJ	284.526.155.237	2.918.133.278.435	9,750
15	GGRM	5.325.317.000.000	58.234.278.000.000	9,145
16	HMSP	10.014.995.000.000	28.380.630.000.000	35,288
17	RMBA	- 2.264.159.000.000	10.821.467.000.000	- 20,923
18	WIIM	116.469.426.444	1.334.544.790.387	8,727
19	DVLA	81.109.862.000	1.241.239.780.000	6,535
20	INAF	6.261.679.386	1.249.763.660.131	0,501
21	KAEF	263.890.829.083	3.012.778.637.568	8,759
22	KLBF	2.096.408.046.860	12.439.267.396.015	16,853
23	MERK	179.620.581.000	711.055.830.000	25,261
24	PYFA	2.984.435.919	172.557.400.461	1,730
25	SCPI	- 62.461.393.000	1.323.397.641.000	- 4,720
26	SIDO	416.571.000.000	2.820.273.000.000	14,771
27	SQBB	135.248.606.000	459.352.720.000	29,443
28	TSPC	580.067.582.680	5.609.556.653.195.000	0,010
29	ADES	30.624.000.000	502.990.000.000	6,088
30	MBTO	1.321.443.164	623.002.100.394	0,212
31	MRAT	167.476.179.847	1.863.679.837.324	8,986
32	TCID	7.348.759.151	500.138.658.228	1,469
33	UNVR	6.073.068.000.000	14.280.670.000.000	42,526
34	KDSI	34.592.489.585	960.332.553.886	3,602

35	KICI	- 1.146.177.329	96.745.744.221	- 1,185
36	LMPI	- 853.892.900	808.892.238.344	- 0,106

Sumber : data diolah dari www.idx.co.id, 2017

3. Data Return On Asset (ROA) Tahun 2015

No	Kode Saham Emiten	2015 (Rp)		ROA 2015 (%) ((a/b)*100%)
		Net Profit After Tax (a)	Total Asset (b)	
1	AISA	379.032.000.000	9.060.979.000.000	4,183
2	ALTO	- 24.163.431.625	1.180.228.072.164	- 2,047
3	CEKA	102.342.342.230	1.485.826.210.015	6,888
4	DLTA	191.304.463.000	1.038.321.916.000	18,424
5	ICBP	3.025.095.000.000	26.560.624.000.000	11,389
6	INDF	4.867.347.000.000	91.831.526.000.000	5,300
7	MLBI	503.624.000.000	2.100.853.000.000	23,972
8	MYOR	1.266.519.320.600	11.342.715.686.221	11,166
9	PSDN	- 43.116.341.800	620.398.854.182	- 6,950
10	ROTI	263.710.727.440	2.706.323.637.034	9,744
11	SKBM	40.360.748.110	764.484.248.710	5,279
12	SKLT	18.202.605.538	377.110.748.359	4,827
13	STTP	183.516.218.337	1.919.568.037.170	9,560
14	ULTJ	524.199.537.504	3.539.995.910.248	14,808
15	GGRM	6.458.516.000.000	63.505.413.000.000	10,170
16	HMSP	10.355.007.000.000	38.010.724.000.000	27,242
17	RMBA	- 1.629.718.000.000	12.667.314.000.000	- 12,866
18	WIIM	125.706.275.922	1.342.700.045.391	9,362
19	DVLA	104.177.380.000	1.376.278.237.000	7,569
20	INAF	5.006.864.360	1.533.708.564.241	0,326
21	KAEF	187.943.098.802	3.236.224.076.311	5,807
22	KLBF	2.083.402.901.121	13.696.417.381.439	15,211
23	MERK	148.818.963.000	641.646.818.000	23,193
24	PYFA	4.125.447.891	159.951.537.229	2,579
25	SCPI	144.728.883.000	1.510.747.778.000	9,580
26	SIDO	437.898.000.000	2.796.111.000.000	15,661
27	SQBB	149.521.096.000	464.027.522.000	32,222
28	TSPC	581.461.169.669	6.284.729.099.203.000	0,009
29	ADES	36.224.000.000	653.224.000.000	5,545
30	MBTO	- 8.678.482.954	648.899.377.240	- 1,337
31	MRAT	541.116.516.960	2.082.096.848.703	25,989
32	TCID	- 1.929.395.640	497.090.038.108	- 0,388
33	UNVR	5.864.386.000.000	15.729.945.000.000	37,282
34	KDSI	6.888.594.650	1.177.093.668.866	0,585
35	KICI	25.420.359.845	133.831.888.816	18,994
36	LMPI	5.557.417.058	793.093.512.600	0,701

Sumber : data diolah dari www.idx.co.id, 2017

Lampiran 5

PERHITUNGAN DEBT TO TOTAL ASSET RATIO (DAR)

$$\text{Debt To Total Asset} = \frac{\text{Total Hutang}}{\text{Total Aktiva}} \times 100\%$$

1. Data Debt To Total Asset Tahun 2013

No	Kode Saham Emiten	2013 (Rp)		DAR 2013 (%) ((a/b)*100%)
		Total Hutang (a)	Total Aktiva (b)	
1	AISA	2.664.051.000.000	5.020.824.000.000	53,060
2	ALTO	960.189.991.593	1.502.519.389.759	63,905
3	CEKA	673.255.888.637	673.255.888.637	100,000
4	DLTA	31.492.068.000	867.040.802.000	3,632
5	ICBP	8.001.739.000.000	21.267.470.000.000	37,624
6	INDF	48.709.933.000.000	78.092.789.000.000	62,374
7	MLBI	1.334.373.000.000	1.782.148.000.000	74,874
8	MYOR	5.771.077.430.823	9.709.838.250.473	59,435
9	PSDN	264.232.599.978	681.832.333.141	38,753
10	ROTI	1.035.351.397.437	1.822.689.047.108	56,804
11	SKBM	296.528.343.161	497.652.557.672	59,585
12	SKLT	162.339.135.063	301.989.488.699	53,757
13	STTP	775.930.985.779	1.470.059.394.892	52,782
14	ULTJ	796.474.448.056	2.811.620.982.142	28,328
15	GGRM	21.353.980.000.000	50.770.251.000.000	42,060
16	HMSP	13.249.559.000.000	27.404.594.000.000	48,348
17	RMBA	8.350.151.000.000	9.232.016.000.000	90,448
18	WIIM	447.651.956.356	1.229.011.260.881	36,424
19	DVLA	275.351.336.000	1.190.054.288.000	23,138
20	INAF	703.717.301.306	1.294.510.669.195	54,362
21	KAEF	847.584.859.909	2.471.939.548.890	34,288
22	KLBF	2.815.103.309.451	11.315.061.275.026	24,879
23	MERK	184.727.696.000	696.946.318.000	26,505
24	PYFA	81.217.648.190	175.118.921.406	46,379
25	SCPI	736.010.824.000	746.401.836.000	98,608
26	SIDO	326.051.000.000	2.951.507.000.000	11,047
27	SQBB	74.135.708.000	421.187.982.000	17,602
28	TSPC	1.545.006.061.565	5.407.957.915.805	28,569
29	ADES	176.286.000.000	441.064.000.000	39,968
30	MBTO	160.451.280.610	611.769.745.328	26,227
31	MRAT	282.961.770.795	1.465.952.460.752	19,302
32	TCID	61.792.400.163	439.583.727.202	14,057
33	UNVR	9.093.518.000.000	13.348.188.000.000	68,125

34	KDSI	498.224.954.613	850.233.842.186	58,599
35	KICI	24.319.143.497	98.295.722.100	24,741
36	LMPI	424.769.313.259	822.189.506.877	51,663

Sumber : data diolah dari www.idx.co.id, 2017

2. Data Debt To Total Asset Tahun 2014 (Dalam Rupiah)

No	Kode Saham Emiten	2014 (Rp)		DAR 2014 (%) ((a/b)*100%)
		Total Hutang (a)	Total Aktiva (b)	
1	AISA	3.787.932.000.000	7.373.868.000.000	51,370
2	ALTO	705.671.952.606	1.236.807.511.653	57,056
3	CEKA	746.598.865.219	1.284.150.037.341	58,140
4	DLTA	237.047.063.000	997.443.167.000	23,765
5	ICBP	10.445.187.000.000	25.029.488.000.000	41,732
6	INDF	45.803.053.000.000	86.007.251.000.000	53,255
7	MLBI	1.677.254.000.000	2.231.051.000.000	75,178
8	MYOR	6.220.960.735.713	10.297.997.020.540	60,409
9	PSDN	238.078.904.935	655.160.548.065	36,339
10	ROTI	1.189.311.196.709	2.142.894.276.216	55,500
11	SKBM	345.361.448.340	652.976.510.619	52,890
12	SKLT	199.636.573.747	336.932.338.819	59,251
13	STTP	884.693.224.635	1.700.204.093.895	52,035
14	ULTJ	644.827.122.017	2.918.133.278.435	22,097
15	GGRM	25.099.875.000.000	58.234.278.000.000	43,102
16	HMSA	14.882.516.000.000	28.380.630.000.000	52,439
17	RMBA	12.102.506.000.000	10.821.467.000.000	111,838
18	WIIM	488.154.387.359	1.334.544.790.387	36,578
19	DVLA	293.785.055.000	1.241.239.780.000	23,669
20	INAF	662.061.635.028	1.249.763.660.131	52,975
21	KAEF	1.291.699.778.059	3.012.778.637.568	42,874
22	KLBF	2.675.166.377.592	12.439.267.396.015	21,506
23	MERK	166.811.511.000	711.055.830.000	23,460
24	PYFA	75.460.789.155	172.557.400.461	43,731
25	SCPI	1.367.254.413.000	1.323.397.641.000	103,314
26	SIDO	195.093.000.000	2.820.273.000.000	6,918
27	SQBB	90.473.777.000	459.352.720.000	19,696
28	TSPC	1.527.428.955.386	5.609.556.653.195	27,229
29	ADES	210.845.000.000	502.990.000.000	41,918
30	MBTO	180.110.021.474	623.002.100.394	28,910
31	MRAT	611.508.876.121	1.863.679.837.324	32,812
32	TCID	121.183.242.779	500.138.658.228	24,230
33	UNVR	9.534.156.000.000	14.280.670.000.000	66,763
34	KDSI	588.299.859.463	960.332.553.887	61,260
35	KICI	32.370.776.498	100.322.024.001	32,267
36	LMPI	413.237.817.893	808.892.238.344	51,087

Sumber : data diolah dari www.idx.co.id, 2017

3. Data Debt To Total Asset Tahun 2015

No	Kode Saham Emiten	2015 (Rp)		DAR 2015 (%) ((a/b)*100%)
		Total Hutang (a)	Total Aktiva (b)	
1	AISA	5.094.072.000.000	9.060.979.000.000	56,220
2	ALTO	673.255.888.637	1.180.228.072.164	57,045
3	CEKA	845.932.695.663	1.485.826.210.015	56,933
4	DLTA	188.700.435.000	1.038.321.916.000	18,174
5	ICBP	10.173.713.000.000	26.560.624.000.000	38,304
6	INDF	39.719.660.000.000	91.831.526.000.000	43,253
7	MLBI	794.615.000.000	2.100.853.000.000	37,823
8	MYOR	6.148.255.759.034	11.342.715.686.221	54,204
9	PSDN	296.079.753.266	620.398.854.182	47,724
10	ROTI	1.517.788.685.162	2.706.323.637.034	56,083
11	SKBM	420.396.809.051	764.484.248.710	54,991
12	SKLT	225.066.080.248	377.110.748.359	59,682
13	STTP	910.758.598.913	1.919.568.037.170	47,446
14	ULTJ	742.490.216.326	3.539.995.910.248	20,974
15	GGRM	25.497.504.000.000	63.505.413.000.000	40,150
16	HMSP	5.994.664.000.000	38.010.724.000.000	15,771
17	RMBA	15.816.071.000.000	12.667.314.000.000	124,857
18	WIIM	398.991.064.485	1.342.700.045.391	29,716
19	DVLA	402.760.903.000	1.376.278.237.000	29,264
20	INAF	940.999.667.498	1.533.708.564.241	61,355
21	KAEF	1.374.127.253.841	3.236.224.076.311	42,461
22	KLBF	2.758.131.396.170	13.696.417.381.439	20,138
23	MERK	168.103.536.000	641.646.818.000	26,199
24	PYFA	58.729.478.032	159.951.537.229	36,717
25	SCPI	1.006.243.643.000	1.510.747.778.000	66,606
26	SIDO	197.797.000.000	2.796.111.000.000	7,074
27	SQBB	109.974.035.000	464.027.522.000	23,700
28	TSPC	1.947.588.124.083	6.284.729.099.203	30,989
29	ADES	324.855.000.000	653.224.000.000	49,731
30	MBTO	214.685.781.274	648.899.377.240	33,085
31	MRAT	367.225.370.670	2.082.096.848.703	17,637
32	TCID	120.064.018.299	497.090.038.108	24,153
33	UNVR	10.902.585.000.000	15.729.945.000.000	69,311
34	KDSI	798.172.379.792	1.177.093.668.866	67,809
35	KICI	40.460.281.468	133.831.888.816	30,232
36	LMPI	391.881.675.091	793.093.512.600	49,412

Sumber : data diolah dari www.idx.co.id, 2017

Lampiran 6

FREQUENCIES VARIABLES=Piutang Kas Persediaan DAR ROA

/STATISTICS=STDDEV VARIANCE RANGE MINIMUM MAXIMUM MEAN SUM SKEWNESS SESKEW KURTOSIS SEKURT

/ORDER=ANALYSIS.

Frequencies

Statistics

	Perputaran Piutang	Perputaran Kas	Perputaran Persediaan	DAR	ROA
N Valid	99	99	99	99	99
Missing	0	0	0	0	0
Mean	.98216	28.61446	4.86635	4.35628E1	7.80301
Std. Deviation	.203989	47.523800	4.467194	2.210402E1	9.360999E0
Variance	.042	2258.512	19.956	488.588	87.628
Skewness	-.750	3.067	3.332	1.119	.453
Std. Error of Skewness	.243	.243	.243	.243	.243
Kurtosis	4.191	10.038	13.106	2.227	1.496
Std. Error of Kurtosis	.481	.481	.481	.481	.481
Range	1.541	266.982	26.540	121.225	56.219
Minimum	.179	1.107	.757	3.632	-20.923
Maximum	1.720	268.089	27.297	124.857	35.296
Sum	97.234	2832.832	481.769	4.313E3	772.498



Uji Normalitas

Sebelum Perbaikan

NPAR TESTS

/K-S (NORMAL) =ZRE_1

/MISSING ANALYSIS.

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		108
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.98113038
Most Extreme Differences	Absolute	.210
	Positive	.210
	Negative	-.085
Kolmogorov-Smirnov Z		2.182
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

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Setelah Perbaikan

NPAR TESTS

/K-S (NORMAL) =ZRE_1

/MISSING ANALYSIS.

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		99
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.97937923
Most Extreme Differences	Absolute	.135
	Positive	.135
	Negative	-.097
Kolmogorov-Smirnov Z		1.340
Asymp. Sig. (2-tailed)		.055

a. Test distribution is Normal.

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One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		99
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.97937923
Most Extreme Differences	Absolute	.135
	Positive	.135
	Negative	-.097
Kolmogorov-Smirnov Z		1.340
Asymp. Sig. (2-tailed)		.055

Uji Multikolinieritas

REGRESSION

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/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA COLLIN TOL
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT ROA
/METHOD=ENTER Piutang Kas Persediaan DAR
/RESIDUALS DURBIN.
    
```

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	14.076	3.845		3.661	.000		
Perputaran Piutang	4.625	3.587	.101	1.289	.200	.975	1.026
Perputaran Kas	.008	.017	.041	.484	.630	.848	1.180
Perputaran Persediaan	.291	.166	.139	1.752	.083	.947	1.056
DAR	-.286	.036	-.675	-7.947	.000	.824	1.213

a. Dependent Variable: ROA

Uji Autokorelasi

Sebelum Perbaikan

REGRESSION

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/MISSING LISTWISE  
/STATISTICS COEFF OUTS R ANOVA COLLIN TOL  
/CRITERIA=PIN(.05) POUT(.10)  
/NOORIGIN  
/DEPENDENT ROA  
/METHOD=ENTER Piutang Kas Persediaan DAR  
/RESIDUALS DURBIN.
```

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.663 ^a	.440	.416	7.152143	1.162

a. Predictors: (Constant), DAR, Perputaran Piutang, Perputaran Persediaan, Perputaran Kas

b. Dependent Variable: ROA

Setelah Perbaikan

REGRESSION

```
/MISSING LISTWISE  
/STATISTICS COEFF OUTS R ANOVA  
/CRITERIA=PIN(.05) POUT(.10)  
/NOORIGIN  
/DEPENDENT ROA  
/METHOD=ENTER Piutang Kas Persediaan DAR  
/RESIDUALS DURBIN.
```

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.576 ^a	.332	.303	6.46507	1.971

a. Predictors: (Constant), DAR, Perputaran Piutang, Perputaran Persediaan, Perputaran Kas

b. Dependent Variable: ROA

Uji Heteroskedastisitas

REGRESSION

```

/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT abres
/METHOD=ENTER Piutang Kas Persediaan DAR.
    
```

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.177	1.427		2.227	.028
	Perputaran Piutang	3.414	2.204	.159	1.549	.125
	Perputaran Kas	.002	.012	.017	.153	.879
	Perputaran Persediaan	-.259	.140	-.193	-1.854	.067
	DAR	.002	.028	.009	.079	.937

a. Dependent Variable: abres

Analisis Regresi Berganda

REGRESSION

```

/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT ROA
/METHOD=ENTER Piutang Kas Persediaan DAR Interaksi.
    
```

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Interaksi, Perputaran Persediaan, Perputaran Piutang, DAR, Perputaran Kas ^a		. Enter

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Interaksi, Perputaran Persediaan, Perputaran Piutang, DAR, Perputaran Kas ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: ROA

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.614 ^a	.376	.343	6.27762

a. Predictors: (Constant), Interaksi, Perputaran Persediaan, Perputaran Piutang, DAR, Perputaran Kas

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2212.962	5	442.592	11.231	.000 ^a
	Residual	3664.990	93	39.408		
	Total	5877.952	98			

a. Predictors: (Constant), Interaksi, Perputaran Persediaan, Perputaran Piutang, DAR, Perputaran Kas

b. Dependent Variable: ROA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.830	2.147		4.112	.000
	Perputaran Piutang	2.787	3.245	.074	.859	.393
	Perputaran Kas	-.022	.020	-.110	-1.096	.276

Perputaran Persediaan	.235	.200	.101	1.174	.243
DAR	-.269	.040	-.620	-6.666	.000
Interaksi	.000	.000	.271	2.588	.011

a. Dependent Variable: ROA

