



LAMPIRAN

Lampiran 1
Perhitungan Working Capital Turnover PT. Semen Indonesia Tbk

Perusahaan	Tahun	Triwulan	A	B	C	D	A/D
			Penjualan	Aset Lancar	Utang Lancar	B-C	WCT (kali)
			(Rp)	(Rp)	(Rp)	Modal Kerja Bersih (Rp)	
SMGR	2010	1	3.246.590.270.000	8.813.593.916.000	2.391.735.758.000	6.421.858.158.000	0,51
		2	6.661.185.897.000	8.974.264.356.000	3.645.684.321.000	5.328.580.035.000	1,25
		3	10.292.072.882.000	7.289.199.043.000	2.006.164.763.000	5.283.034.280.000	1,95
		4	14.344.188.706.000	7.343.604.756.000	2.517.518.619.000	4.826.086.137.000	2,97
SMGR	2011	1	3.553.496.248.000	7.565.486.362.000	2.600.802.759.000	4.964.683.603.000	0,72
		2	7.605.786.999.000	7.834.262.741.000	4.014.517.905.000	3.819.744.836.000	1,99
		3	11.610.807.844.000	6.768.572.456.000	2.613.733.258.000	4.154.839.198.000	2,79
		4	16.378.793.758.000	7.646.144.851.000	2.889.137.195.000	4.757.007.656.000	3,44
SMGR	2012	1	4.283.657.849.000	8.297.496.715.000	3.479.196.113.000	4.818.300.602.000	0,89
		2	8.657.561.984.000	8.679.252.732.000	4.867.571.419.000	3.811.681.313.000	2,27
		3	13.667.315.056.000	6.768.572.456.000	2.613.733.258.000	4.154.839.198.000	3,29

		4	19.598.247.884.000	8.231.297.105.000	4.825.204.637.000	3.406.092.468.000	5,75
SMGR	2013	1	5.543.803.206.000	9.008.796.935.000	4.453.960.857.000	4.554.836.078.000	1,22
		2	11.422.242.662.000	7.743.024.688.000	4.282.614.323.000	3.460.410.365.000	3,30
		3	17.390.838.875.000	8.705.976.068.000	4.198.705.801.000	4.507.270.267.000	3,86
		4	24.501.204.780.000	9.972.110.370.000	5.297.630.537.000	4.674.479.833.000	5,24
SMGR	2014	1	6.177.992.744.000	10.926.627.759.000	8.156.786.120.000	2.769.841.639.000	2,23
		2	12.882.494.614.000	9.127.247.226.000	5.208.580.081.000	3.918.667.145.000	3,29
		3	19.348.972.715.000	10.330.295.216.000	4.954.148.003.000	5.376.147.213.000	3,60
		4	26.987.035.135.000	11.648.544.675.000	5.298.178.112.000	6.350.366.563.000	4,25
SMGR	2015	1	6.340.290.628.000	12.338.303.112.000	5.644.946.120.000	6.693.356.992.000	0,95
		2	12.640.124.859.000	9.951.403.161.000	5.513.203.377.000	4.438.199.784.000	2,85
		3	19.114.609.462.000	10.320.169.845.000	5.691.339.223.000	4.628.830.622.000	4,13
		4	26.948.004.471.000	10.598.581.473.000	6.993.046.337.000	3.605.535.136.000	7,47

Lampiran 2
Perhitungan Working Capital Turnover PT Holcim Indonesia Tbk

Perusahaan	Tahun	Triwulan	A	B	C	D	A/D
			Penjualan	Asset Lancar	Utang Lancar	B-C	WCT (kali)
			(Rp)	(Rp)	(Rp)	Modal Kerja Bersih (Rp)	
SMCB	2010	1	1.369.207.000.000	1.540.986.000.000	1.031.335.000.000	509.651.000.000	2,69
		2	2.852.385.000.000	1.781.477.000.000	1.112.379.000.000	669.098.000.000	4,26
		3	4.287.385.000.000	1.695.022.000.000	1.135.008.000.000	560.014.000.000	7,66
		4	5.960.589.000.000	2.253.237.000.000	1.355.830.000.000	897.407.000.000	6,64
SMCB	2011	1	1.681.903.000.000	2.531.267.000.000	1.439.180.000.000	1.092.087.000.000	1,54
		2	3.539.876.000.000	2.500.051.000.000	1.566.894.000.000	933.157.000.000	3,79
		3	5.408.076.000.000	2.082.545.000.000	1.432.743.000.000	649.802.000.000	8,32
		4	7.523.964.000.000	2.468.172.000.000	1.683.799.000.000	784.373.000.000	9,59
SMCB	2012	1	2.011.672.000.000	2.148.998.000.000	1.584.931.000.000	564.067.000.000	3,57

		2	4.190.636.000.000	1.799.027.000.000	1.441.565.000.000	357.462.000.000	11,72
		3	6.514.869.000.000	2.072.653.000.000	1.706.368.000.000	366.285.000.000	17,79
		4	9.011.076.000.000	2.186.797.000.000	1.556.875.000.000	629.922.000.000	14,31
SMCB	2013	1	2.159.451.000.000	2.065.854.000.000	2.034.344.000.000	31.510.000.000	68,53
		2	4.481.736.000.000	2.109.511.000.000	2.351.375.000.000	-241.864.000.000	(18,53)
		3	6.872.903.000.000	2.292.758.000.000	1.878.528.000.000	414.230.000.000	16,59
		4	9.686.262.000.000	2.085.065.000.000	3.262.064.000.000	-1.176.999.000.000	(8,23)
SMCB	2014	1	2.356.126.000.000	2.166.957.000.000	3.567.590.000.000	-1.400.633.000.000	(1,68)
		2	4.928.123.000.000	2.346.907.000.000	4.401.097.000.000	-2.054.190.000.000	(2,40)
		3	7.504.203.000.000	2.398.865.000.000	4.996.867.000.000	-2.598.002.000.000	(2,89)
		4	10.528.723.000.000	2.266.189.000.000	3.807.545.000.000	-1.541.356.000.000	(6,83)
SMCB	2015	1	2.249.916.000.000	2.319.337.000.000	4.448.328.000.000	-2.128.991.000.000	(1,06)
		2	4.859.393.000.000	2.465.795.000.000	5.242.371.000.000	-2.776.576.000.000	(1,75)
		3	6.557.849.000.000	3.246.369.000.000	4.660.466.000.000	-1.414.097.000.000	(4,64)
		4	9.239.022.000.000	2.581.774.000.000	3.957.441.000.000	-1.375.667.000.000	(6,72)

Lampiran 3

Perhitungan Working Capital Turnover PT Indocement Tunggal Prakarsa Tbk

Perusahaan	Tahun	Triwulan	A	B	C	D	A/D
			Penjualan	Asset Lancar	Utang Lancar	Modal Kerja Bersih	WCT (kali)
			(Rp)	(Rp)	(Rp)	(Rp)	
INTP	2010	1	2.549.921.269.351	5.719.760.000.000	1.288.242.000.000	4.431.518.000.000	0,58
		2	5.360.204.386.908	6.615.632.000.000	2.108.329.000.000	4.507.303.000.000	1,19
		3	8.107.967.471.909	6.277.957.000.000	924.575.000.000	5.353.382.000.000	1,51
		4	11.137.805.265.505	7.484.807.000.000	1.347.706.000.000	6.137.101.000.000	1,81
INTP	2011	1	2.943.930.000.000	8.005.353.000.000	954.784.000.000	7.050.569.000.000	0,42
		2	6.331.308.000.000	9.358.196.000.000	2.323.962.000.000	7.034.234.000.000	0,90
		3	9.779.553.000.000	9.237.477.000.000	1.326.003.000.000	7.911.474.000.000	1,24
		4	13.887.892.000.000	10.314.573.000.000	1.476.597.000.000	8.837.976.000.000	1,57
INTP	2012	1	3.849.035.000.000	11.348.508.000.000	1.475.795.000.000	9.872.713.000.000	0,39
		2	8.192.664.000.000	13.048.899.000.000	3.084.221.000.000	9.964.678.000.000	0,82
		3	12.370.676.000.000	12.701.980.000.000	1.619.259.000.000	11.082.721.000.000	1,12
		4	17.290.337.000.000	14.579.400.000.000	2.418.762.000.000	12.160.638.000.000	1,42
INTP	2013	1	4.219.071.000.000	15.272.225.000.000	2.072.277.000.000	13.199.948.000.000	0,32
		2	8.917.704.000.000	16.214.090.000.000	3.871.835.000.000	12.342.255.000.000	0,72

		3	13.348.028.000.000	15.489.044.000.000	2.172.214.000.000	13.316.830.000.000	1,00
		4	18.691.286.000.000	16.848.248.000.000	2.740.089.000.000	14.108.159.000.000	1,32
INTP	2014	1	4.499.774.000.000	17.164.105.000.000	2.303.598.000.000	14.860.507.000.000	0,30
		2	9.498.594.000.000	18.462.893.000.000	5.796.809.000.000	12.666.084.000.000	0,75
		3	14.166.879.000.000	14.771.427.000.000	2.269.559.000.000	12.501.868.000.000	1,13
		4	19.996.264.000.000	16.086.773.000.000	3.260.559.000.000	12.826.214.000.000	1,56
INTP	2015	1	4.327.537.000.000	15.440.430.000.000	2.205.086.000.000	13.235.344.000.000	0,33
		2	8.874.806.000.000	11.290.932.000.000	2.455.902.000.000	8.835.030.000.000	1,00
		3	12.886.170.000.000	11.468.345.000.000	2.075.400.000.000	9.392.945.000.000	1,37
		4	17.798.055.000.000	13.133.854.000.000	2.687.743.000.000	10.446.111.000.000	1,70



Lampiran 4
Perhitungan Likuiditas PT Semen Indonesia Tbk

Perusahaan	Tahun	Triwulan	A	B	A/B
			Current Asset (Ribuan Rp)	Current Liabilities (Ribuan Rp)	CR(%)
SMGR	2010	1	8.813.593.916.000	2.391.735.758.000	3,69
		2	8.974.264.356.000	3.645.684.321.000	2,46
		3	7.289.199.043.000	2.006.164.763.000	3,63
		4	7.343.604.756.000	2.517.518.619.000	2,92
SMGR	2011	1	7.565.486.362.000	2.600.802.759.000	2,91
		2	7.834.262.741.000	4.014.517.905.000	1,95
		3	6.768.572.456.000	2.613.733.258.000	2,59
		4	7.646.144.851.000	2.889.137.195.000	2,65
SMGR	2012	1	8.297.496.715.000	3.479.196.113.000	2,38
		2	8.679.252.732.000	4.867.571.419.000	1,78
		3	6.768.572.456.000	2.613.733.258.000	2,59
		4	8.231.297.105.000	4.825.204.637.000	1,71
SMGR	2013	1	9.088.796.935.000	4.453.960.857.000	2,04
		2	7.743.024.688.000	4.282.614.323.000	1,81
		3	8.705.976.068.000	4.198.705.801.000	2,07
		4	9.972.110.370.000	5.297.630.537.000	1,88
SMGR	2014	1	10.926.627.759.000	8.156.786.120.000	1,34
		2	9.127.247.226.000	5.208.580.081.000	1,75
		3	10.330.295.216.000	4.954.148.003.000	2,09
		4	11.648.544.675.000	5.298.178.112.000	2,20

SMGR	2015	1	12.338.303.112.000	5.644.946.120.000	2,19
		2	9.951.403.161.000	5.513.203.377.000	1,81
		3	10.320.169.845.000	5.691.339.223.000	1,81
		4	10.598.581.473.000	6.993.046.337.000	1,52



Lampiran 5

Perhitungan Likuiditas PT Holcim Indonesia Tbk

Perusahaan	Tahun	Triwulan	A	B	A/B
			Current Asset	Current Liabilities	CR(%)
			(Ribuan Rp)	(Ribuan Rp)	
SMCB	2010	1	1.540.986.000.000	1.031.335.000.000	1,49
		2	1.781.477.000.000	1.112.379.000.000	1,60
		3	1.695.022.000.000	1.135.008.000.000	1,49
		4	2.253.237.000.000	1.355.830.000.000	1,66
SMCB	2011	1	2.531.267.000.000	1.439.180.000.000	1,76
		2	2.500.051.000.000	1.566.894.000.000	1,60
		3	2.082.545.000.000	1.432.743.000.000	1,45
		4	2.468.172.000.000	1.683.799.000.000	1,47
SMCB	2012	1	2.148.998.000.000	1.584.931.000.000	1,36
		2	1.799.027.000.000	1.441.565.000.000	1,25
		3	2.072.653.000.000	1.706.368.000.000	1,21
		4	2.186.797.000.000	1.556.875.000.000	1,40
SMCB	2013	1	2.065.854.000.000	2.034.344.000.000	1,02
		2	2.109.511.000.000	2.351.375.000.000	0,90
		3	2.292.758.000.000	1.878.528.000.000	1,22
		4	2.085.065.000.000	3.262.064.000.000	0,64
SMCB	2014	1	2.166.957.000.000	3.567.590.000.000	0,61
		2	2.346.907.000.000	4.401.097.000.000	0,53

		3	2.398.865.000.000	4.996.867.000.000	0,48
		4	2.266.189.000.000	3.807.545.000.000	0,60
SMCB	2015	1	2.319.337.000.000	4.448.328.000.000	0,52
		2	2.465.795.000.000	5.242.371.000.000	0,47
		3	3.246.369.000.000	4.660.466.000.000	0,70
		4	2.581.774.000.000	3.957.441.000.000	0,65



Lampiran 6
Perhitungan Likuiditas PT Indocement Tunggul Prakarsa Tbk

Perusahaan	Tahun	Triwulan	A	B	A/B
			Current Asset	Current Liabilities	CR(%)
			(Ribuan Rp)	(Ribuan Rp)	
INTP	2010	1	5.719.760.000.000	1.288.242.000.000	4,44
		2	6.615.632.000.000	2.108.329.000.000	3,14
		3	6.277.957.000.000	924.575.000.000	6,79
		4	7.484.807.000.000	1.347.706.000.000	5,55
INTP	2011	1	8.005.353.000.000	954.784.000.000	8,38
		2	9.358.196.000.000	2.323.962.000.000	4,03
		3	9.237.477.000.000	1.326.003.000.000	6,97
		4	10.314.573.000.000	1.476.597.000.000	6,99
INTP	2012	1	11.348.508.000.000	1.475.795.000.000	7,69
		2	13.048.899.000.000	3.084.221.000.000	4,23
		3	12.701.980.000.000	1.619.259.000.000	7,84
		4	14.579.400.000.000	2.418.762.000.000	6,03
INTP	2013	1	15.272.225.000.000	2.072.277.000.000	7,37
		2	16.214.090.000.000	3.871.835.000.000	4,19
		3	15.489.044.000.000	2.172.214.000.000	7,13
		4	16.846.248.000.000	2.740.089.000.000	6,15
INTP	2014	1	17.164.105.000.000	2.303.598.000.000	7,45
		2	18.462.893.000.000	5.796.809.000.000	3,19
		3	14.771.427.000.000	2.269.559.000.000	6,51

		4	10.086.773.000.000	3.260.559.000.000	3,09
INTP	2015	1	15.440.430.000.000	2.206.086.000.000	7,00
		2	11.290.932.000.000	2.455.902.000.000	4,60
		3	11.468.345.000.000	2.075.400.000.000	5,53
		4	13.133.854.000.000	2.687.743.000.000	4,89



Lampiran 7
Perhitungan Profitabilitas PT Semen Indonesia Tbk

Perusahaan	Tahun	Triwulan	A	B	A/B
			Laba Bersih Setelah Pajak	Total Asset	ROI (kali)
			(Rp)	(Rp)	
SMGR	2010	1	802.486.469.000	13.798.687.706.000	0,06
		2	1.627.266.424.000	14.400.555.751.000	0,11
		3	2.522.141.816.000	13.871.888.313.000	0,18
		4	3.633.219.892.000	15.562.998.946.000	0,23
SMGR	2011	1	883.539.547.000	16.806.552.746.000	0,05
		2	1.896.114.222.000	18.037.737.154.000	0,11
		3	2.788.012.810.000	17.804.287.644.000	0,16
		4	3.955.272.512.000	19.661.602.767.000	0,20
SMGR	2012	1	1.015.211.475.000	21.418.200.109.000	0,05
		2	2.115.256.437.000	22.278.132.294.000	0,09
		3	2.788.012.810.000	17.804.287.644.000	0,16
		4	4.926.639.847.000	26.579.083.786.000	0,19
SMGR	2013	1	1.228.227.267.000	27.606.936.227.000	0,04
		2	2.570.669.285.000	26.713.063.867.000	0,10
		3	3.892.390.952.000	27.769.550.853.000	0,14
		4	5.354.298.521.000	30.792.884.092.000	0,17
SMGR	2014	1	1.304.581.780.000	32.094.253.521.000	0,04
		2	2.834.876.299.000	30.759.883.725.000	0,09
		3	4.093.040.200.000	32.423.835.328.000	0,13

		4	5.573.577.279.000	34.306.813.109.000	0,16
SMGR	2015	1	1.193.786.939.000	35.959.423.007.000	0,03
		2	2.193.588.222.000	34.684.772.249.000	0,06
		3	3.208.358.811.000	36.354.961.382.000	0,09
		4	4.525.441.038.000	38.153.118.932.000	0,12



Lampiran 8
Perhitungan Profitabilitas PT Holcim Indonesia Tbk

Perusahaan	Tahun	Triwulan	A	B	A/B
			Laba Bersih Setelah Pajak	Total Asset	ROI (kali)
			(Rp)	(Rp)	
SMCB	2010	1	204.920.000.000	7.255.252.000.000	0,03
		2	386.459.000.000	7.469.611.000.000	0,05
		3	619.408.000.000	7.332.051.000.000	0,08
		4	830.382.000.000	10.437.249.000.000	0,08
SMCB	2011	1	209.191.000.000	10.640.302.000.000	0,02
		2	457.020.000.000	10.609.078.000.000	0,04
		3	740.421.000.000	10.551.285.000.000	0,07
		4	1.063.500.000.000	10.950.501.000.000	0,10
SMCB	2012	1	249.394.000.000	10.654.723.000.000	0,02
		2	795.053.000.000	10.572.671.000.000	0,08
		3	911.617.000.000	11.214.927.000.000	0,08
		4	1.350.791.000.000	12.168.517.000.000	0,11
SMCB	2013	1	184.390.000.000	13.362.993.000.000	0,01
		2	467.144.000.000	13.769.955.000.000	0,03
		3	599.290.000.000	14.621.442.000.000	0,04
		4	952.302.000.000	14.894.990.000.000	0,06
SMCB	2014	1	323.672.000.000	15.604.899.000.000	0,02
		2	449.410.000.000	16.530.654.000.000	0,03

		3	570.060.000.000	17.144.425.000.000	0,03
		4	668.869.000.000	17.195.352.000.000	0,04
SMCB	2015	1	32.686.000.000	17.528.854.000.000	0,00
		2	-139.976.000.000	17.892.537.000.000	(0,01)
		3	-372.306.000.000	17.996.476.000.000	(0,02)
		4	175.127.000.000	17.321.565.000.000	0,01



Lampiran 9
Perhitungan Profitabilitas PT Indocement Tunggal Prakarsa Tbk

Perusahaan	Tahun	Triwulan	A	B	A/B
			Laba Bersih Setelah Pajak	Total Asset	ROI (kali)
			(Ribuan Rp)	(Ribuan Rp)	
INTP	2010	1	786.362.985.768	13.579.373.064.982	0,06
		2	1.640.178.517.390	14.425.681.650.338	0,11
		3	2.382.736.405.778	14.061.665.333.836	0,17
		4	3.224.681.000.000	15.346.146.000.000	0,21
INTP	2011	1	867.515.000.000	15.812.680.000.000	0,05
		2	1.729.356.000.000	17.095.048.000.000	0,10
		3	797.467.000.000	16.995.146.000.000	0,05
		4	3.601.516.000.000	18.151.331.000.000	0,20
INTP	2012	1	1.000.241.000.000	19.132.534.000.000	0,05
		2	2.166.316.000.000	20.827.015.000.000	0,10
		3	3.367.813.000.000	20.579.350.000.000	0,16
		4	4.763.388.000.000	22.755.160.000.000	0,21
INTP	2013	1	1.146.356.000.000	23.527.348.000.000	0,05
		2	2.421.942.000.000	24.959.054.000.000	0,10
		3	3.609.061.000.000	24.598.363.000.000	0,15
		4	5.012.294.000.000	26.607.241.000.000	0,19
INTP	2014	1	1.130.641.000.000	27.214.198.000.000	0,04
		2	2.531.074.000.000	28.781.378.000.000	0,09
		3	3.719.432.000.000	26.397.171.000.000	0,14

		4	5.293.416.000.000	28.884.635.000.000	0,18
INTP	2015	1	1.145.881.000.000	28.927.253.000.000	0,04
		2	2.309.224.000.000	25.354.110.000.000	0,09
		3	3.218.409.000.000	25.929.775.000.000	0,12
		4	4.356.661.000.000	27.638.360.000.000	0,16



```

REGRESSION
/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT LN_Profitabilitas

/METHOD=ENTER LN_Efisiensi LN_Likuiditas.

```

Regression

Notes

Output Created	04-Aug-2017 20:01:03	
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	72
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax	REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT LN_Profitabilitas /METHOD=ENTER LN_Efisiensi LN_Likuiditas.	
Resources	Processor Time	00:00:00.047
	Elapsed Time	00:00:00.047
	Memory Required	1724 bytes
	Additional Memory Required for Residual Plots	0 bytes

[DataSet0]

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	LN_Likuiditas, LN_Efisiensi ^a		Enter

a. All requested variables entered.

b. Dependent Variable: LN_Profitabilitas

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.464 ^a	.215	.188	.60883

a. Predictors: (Constant), LN_Likuiditas, LN_Efisiensi

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.989	2	2.994	8.078	.001 ^a
	Residual	21.869	59	.371		
	Total	27.858	61			

a. Predictors: (Constant), LN_Likuiditas, LN_Efisiensi

b. Dependent Variable: LN_Profitabilitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.591	.299		-12.000	.000
	LN_Efisiensi	.355	.117	.572	3.042	.004
	LN_Likuiditas	.824	.205	.754	4.014	.000

a. Dependent Variable: LN_Profitabilitas

```

FREQUENCIES VARIABLES=x1 x2 y
  /STATISTICS=STDDEV MINIMUM MAXIMUM MEAN SUM

/ORDER=ANALYSIS.

```

Frequencies

Notes

Output Created		04-Aug-2017 19:44:52
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data	72
	File	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on all cases with valid data.
Syntax		<pre> FREQUENCIES VARIABLES=x1 x2 y /STATISTICS=STDDEV MINIMUM MAXIMUM MEAN SUM /ORDER=ANALYSIS. </pre>
Resources	Processor Time	00:00:00.016
	Elapsed Time	00:00:00.015

[DataSet0]

Statistics

		Efisiensi Penggunaan Modal Kerja	Likuiditas	Profitabilitas
N	Valid	72	72	72
	Missing	0	0	0
Mean		3.0044	3.0421	.0914
Std. Deviation		9.29747	2.26254	.06154
Minimum		-18.53	.47	-.02
Maximum		68.53	8.38	.23
Sum		216.32	219.03	6.58

Frequency Table



Efisiensi Penggunaan Modal Kerja

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	-18.53	1	1.4	1.4	1.4
	-8.23	1	1.4	1.4	2.8
	-6.83	1	1.4	1.4	4.2
	-6.72	1	1.4	1.4	5.6
	-4.64	1	1.4	1.4	6.9
	-2.89	1	1.4	1.4	8.3
	-2.4	1	1.4	1.4	9.7
	-1.75	1	1.4	1.4	11.1
	-1.68	1	1.4	1.4	12.5
	-1.06	1	1.4	1.4	13.9
	0.3	1	1.4	1.4	15.3
	0.32	1	1.4	1.4	16.7
	0.33	1	1.4	1.4	18.1
	0.39	1	1.4	1.4	19.4
	0.42	1	1.4	1.4	20.8
	0.51	1	1.4	1.4	22.2
	0.58	1	1.4	1.4	23.6
	0.72	2	2.8	2.8	26.4
	0.75	1	1.4	1.4	27.8
	0.82	1	1.4	1.4	29.2
	0.89	1	1.4	1.4	30.6
	0.9	1	1.4	1.4	31.9
	0.95	1	1.4	1.4	33.3
	1	2	2.8	2.8	36.1
	1.12	1	1.4	1.4	37.5
	1.13	1	1.4	1.4	38.9
	1.19	1	1.4	1.4	40.3
	1.22	1	1.4	1.4	41.7
	1.24	1	1.4	1.4	43.1
	1.25	1	1.4	1.4	44.4



1.32	1	1.4	1.4	45.8
1.37	1	1.4	1.4	47.2
1.42	1	1.4	1.4	48.6
1.51	1	1.4	1.4	50.0
1.54	1	1.4	1.4	51.4
1.56	1	1.4	1.4	52.8
1.57	1	1.4	1.4	54.2
1.7	1	1.4	1.4	55.6
1.81	1	1.4	1.4	56.9
1.95	1	1.4	1.4	58.3
1.99	1	1.4	1.4	59.7
2.23	1	1.4	1.4	61.1
2.27	1	1.4	1.4	62.5
2.69	1	1.4	1.4	63.9
2.79	1	1.4	1.4	65.3
2.85	1	1.4	1.4	66.7
2.97	1	1.4	1.4	68.1
3.29	2	2.8	2.8	70.8
3.3	1	1.4	1.4	72.2
3.44	1	1.4	1.4	73.6
3.57	1	1.4	1.4	75.0
3.6	1	1.4	1.4	76.4
3.79	1	1.4	1.4	77.8
3.86	1	1.4	1.4	79.2
4.13	1	1.4	1.4	80.6
4.25	1	1.4	1.4	81.9
4.26	1	1.4	1.4	83.3
5.24	1	1.4	1.4	84.7
5.75	1	1.4	1.4	86.1
6.64	1	1.4	1.4	87.5
6.84	1	1.4	1.4	88.9
7.66	1	1.4	1.4	90.3



8.32	1	1.4	1.4	91.7
9.59	1	1.4	1.4	93.1
11.72	1	1.4	1.4	94.4
14.31	1	1.4	1.4	95.8
16.59	1	1.4	1.4	97.2
17.79	1	1.4	1.4	98.6
68.53	1	1.4	1.4	100.0
Total	72	100.0	100.0	

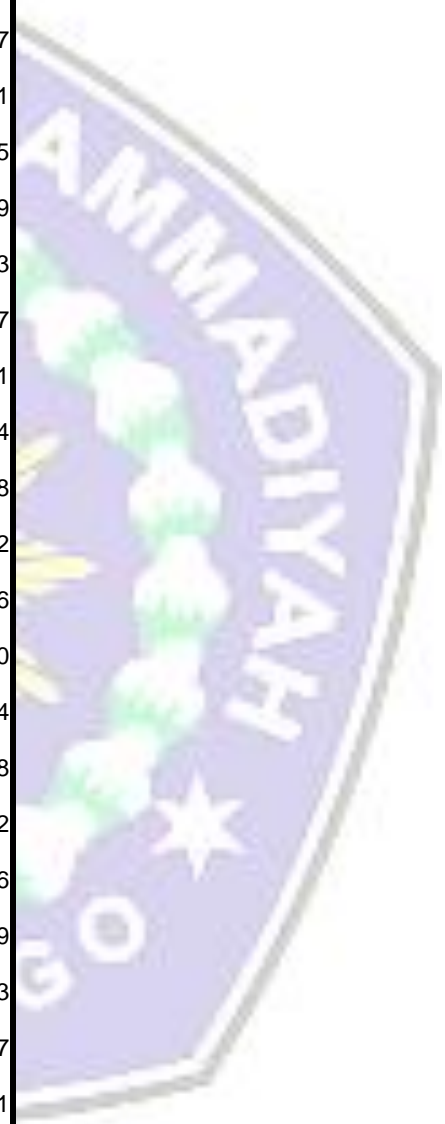


Likuiditas

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0.47	1	1.4	1.4	1.4
	0.48	1	1.4	1.4	2.8
	0.52	1	1.4	1.4	4.2
	0.53	1	1.4	1.4	5.6
	0.6	1	1.4	1.4	6.9
	0.61	1	1.4	1.4	8.3
	0.64	1	1.4	1.4	9.7
	0.65	1	1.4	1.4	11.1
	0.7	1	1.4	1.4	12.5
	0.9	1	1.4	1.4	13.9
	1.02	1	1.4	1.4	15.3
	1.21	1	1.4	1.4	16.7
	1.22	1	1.4	1.4	18.1
	1.25	1	1.4	1.4	19.4
	1.34	1	1.4	1.4	20.8
	1.36	1	1.4	1.4	22.2
	1.4	1	1.4	1.4	23.6
	1.45	1	1.4	1.4	25.0
	1.47	1	1.4	1.4	26.4
	1.49	2	2.8	2.8	29.2
	1.52	1	1.4	1.4	30.6
	1.6	2	2.8	2.8	33.3
	1.66	1	1.4	1.4	34.7
	1.71	1	1.4	1.4	36.1
	1.75	1	1.4	1.4	37.5
	1.76	1	1.4	1.4	38.9
	1.78	1	1.4	1.4	40.3
	1.81	3	4.2	4.2	44.4
	1.88	1	1.4	1.4	45.8
	1.95	1	1.4	1.4	47.2



2.04	1	1.4	1.4	48.6
2.07	1	1.4	1.4	50.0
2.09	1	1.4	1.4	51.4
2.19	1	1.4	1.4	52.8
2.2	1	1.4	1.4	54.2
2.38	1	1.4	1.4	55.6
2.46	1	1.4	1.4	56.9
2.59	2	2.8	2.8	59.7
2.65	1	1.4	1.4	61.1
2.91	1	1.4	1.4	62.5
2.92	1	1.4	1.4	63.9
3.09	1	1.4	1.4	65.3
3.14	1	1.4	1.4	66.7
3.19	1	1.4	1.4	68.1
3.63	1	1.4	1.4	69.4
3.69	1	1.4	1.4	70.8
4.03	1	1.4	1.4	72.2
4.19	1	1.4	1.4	73.6
4.23	1	1.4	1.4	75.0
4.44	1	1.4	1.4	76.4
4.6	1	1.4	1.4	77.8
4.89	1	1.4	1.4	79.2
5.53	1	1.4	1.4	80.6
5.55	1	1.4	1.4	81.9
6.03	1	1.4	1.4	83.3
6.15	1	1.4	1.4	84.7
6.51	1	1.4	1.4	86.1
6.79	1	1.4	1.4	87.5
6.97	1	1.4	1.4	88.9
6.99	1	1.4	1.4	90.3
7	1	1.4	1.4	91.7
7.13	1	1.4	1.4	93.1



7.37	1	1.4	1.4	94.4
7.45	1	1.4	1.4	95.8
7.69	1	1.4	1.4	97.2
7.84	1	1.4	1.4	98.6
8.38	1	1.4	1.4	100.0
Total	72	100.0	100.0	



Profitabilitas

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	-0.02	1	1.4	1.4	1.4
	-0.01	1	1.4	1.4	2.8
	0	1	1.4	1.4	4.2
	0.01	2	2.8	2.8	6.9
	0.02	3	4.2	4.2	11.1
	0.03	5	6.9	6.9	18.1
	0.04	7	9.7	9.7	27.8
	0.05	7	9.7	9.7	37.5
	0.06	4	5.6	5.6	43.1
	0.07	1	1.4	1.4	44.4
	0.08	4	5.6	5.6	50.0
	0.09	5	6.9	6.9	56.9
	0.1	5	6.9	6.9	63.9
	0.11	4	5.6	5.6	69.4
	0.12	2	2.8	2.8	72.2
	0.13	1	1.4	1.4	73.6
	0.14	2	2.8	2.8	76.4
	0.15	1	1.4	1.4	77.8
	0.16	5	6.9	6.9	84.7
	0.17	2	2.8	2.8	87.5
	0.18	2	2.8	2.8	90.3
	0.19	2	2.8	2.8	93.1
	0.2	2	2.8	2.8	95.8
	0.21	2	2.8	2.8	98.6
	0.23	1	1.4	1.4	100.0
	Total	72	100.0	100.0	



```

REGRESSION
/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT LN_Profitabilitas
/METHOD=ENTER LN_Efisiensi LN_Likuiditas

/RESIDUALS DURBIN.

```

Regression

Notes

Output Created		04-Aug-2017 19:53:00
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	72
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax		REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT LN_Profitabilitas /METHOD=ENTER LN_Efisiensi LN_Likuiditas /RESIDUALS DURBIN.
Resources	Processor Time	00:00:00.063
	Elapsed Time	00:00:00.062
	Memory Required	1692 bytes
	Additional Memory Required for Residual Plots	0 bytes

[DataSet0]

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	LN_Likuiditas, LN_Efisiensi ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: LN_Profitabilitas

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.464 ^a	.215	.188	.60883	1.854

a. Predictors: (Constant), LN_Likuiditas, LN_Efisiensi

b. Dependent Variable: LN_Profitabilitas

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.989	2	2.994	8.078	.001 ^a
	Residual	21.869	59	.371		
	Total	27.858	61			

a. Predictors: (Constant), LN_Likuiditas, LN_Efisiensi

b. Dependent Variable: LN_Profitabilitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-3.591	.299		-12.000	.000
	LN_Efisiensi	.355	.117	.572	3.042	.004
	LN_Likuiditas	.824	.205	.754	4.014	.000

a. Dependent Variable: LN_Profitabilitas

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-3.0653	-1.8284	-2.4627	.31333	62
Residual	-2.53089	.86735	.00000	.59876	62
Std. Predicted Value	-1.923	2.024	.000	1.000	62
Std. Residual	-4.157	1.425	.000	.983	62

a. Dependent Variable: LN_Profitabilitas



```

REGRESSION
/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT ABSResidual

/METHOD=ENTER LN_Efisiensi LN_Likuiditas.

```

Regression

Notes

Output Created	04-Aug-2017 19:58:45	
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	72
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax	REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT ABSResidual /METHOD=ENTER LN_Efisiensi LN_Likuiditas.	
Resources	Processor Time	00:00:00.125
	Elapsed Time	00:00:00.469
	Memory Required	1724 bytes
	Additional Memory Required for Residual Plots	0 bytes

[DataSet0]

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	LN_Likuiditas, LN_Efisiensi ^a		Enter

a. All requested variables entered.

b. Dependent Variable: ABSResidual

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.212 ^a	.045	.013	.39697

a. Predictors: (Constant), LN_Likuiditas, LN_Efisiensi

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.437	2	.219	1.387	.258 ^a
	Residual	9.298	59	.158		
	Total	9.735	61			

a. Predictors: (Constant), LN_Likuiditas, LN_Efisiensi

b. Dependent Variable: ABSResidual

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.278	.195		1.426	.159
	LN_Efisiensi	.108	.076	.294	1.421	.161
	LN_Likuiditas	.079	.134	.122	.588	.559

a. Dependent Variable: ABSResidual

```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA COLLIN TOL
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT LN_Profitabilitas

  /METHOD=ENTER LN_Efisiensi LN_Likuiditas.

```

Regression

Notes

Output Created	04-Aug-2017 19:54:20	
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	72
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax	REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA COLLIN TOL /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT LN_Profitabilitas /METHOD=ENTER LN_Efisiensi LN_Likuiditas.	
Resources	Processor Time	00:00:00.031
	Elapsed Time	00:00:00.032
	Memory Required	1684 bytes
	Additional Memory Required for Residual Plots	0 bytes

[DataSet0]

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	LN_Likuiditas, LN_Efisiensi ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: LN_Profitabilitas

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.464 ^a	.215	.188	.60883

a. Predictors: (Constant), LN_Likuiditas, LN_Efisiensi

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.989	2	2.994	8.078	.001 ^a
	Residual	21.869	59	.371		
	Total	27.858	61			

a. Predictors: (Constant), LN_Likuiditas, LN_Efisiensi

b. Dependent Variable: LN_Profitabilitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-3.591	.299		-12.000	.000		
	LN_Efisiensi	.355	.117	.572	3.042	.004	.377	2.654
	LN_Likuiditas	.824	.205	.754	4.014	.000	.377	2.654

a. Dependent Variable: LN_Profitabilitas

Collinearity Diagnostics^a

Model	Dimensi	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	LN_Efisiensi	LN_Likuiditas
1	1	2.119	1.000	.01	.02	.02
	2	.845	1.584	.00	.21	.03
	3	.036	7.648	.99	.77	.95

a. Dependent Variable: LN_Profitabilitas

NPAR TESTS

/K-S(NORMAL)=LN_Efisiensi LN_Likuiditas LN_Profitabilitas

/MISSING ANALYSIS.

NPar Tests



Notes

Output Created		04-Aug-2017 19:52:04
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	72
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax		NPAR TESTS /K-S(NORMAL)=LN_Efisiensi LN_Likuiditas LN_Profitabilitas /MISSING ANALYSIS.
Resources	Processor Time	00:00:00.000
	Elapsed Time	00:00:00.014
	Number of Cases Allowed ^a	131072

a. Based on availability of workspace memory.

[DataSet0]



One-Sample Kolmogorov-Smirnov Test

		LN_Efisiensi	LN_Likuiditas	LN_Profitabilitas
N		62	72	69
Normal Parameters ^a	Mean	.7600	.8260	-2.5762
	Std. Deviation	1.08805	.79144	.74384
Most Extreme Differences	Absolute	.080	.076	.111
	Positive	.080	.061	.072
	Negative	-.046	-.076	-.111
Kolmogorov-Smirnov Z		.626	.648	.924
Asymp. Sig. (2-tailed)		.828	.795	.361
a. Test distribution is Normal.				





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BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : **YULI ISTIANA**
2. NIM : 13440551
3. Jurusan : Akuntansi S-1
4. Bidang : Akuntansi Keuangan
5. Alamat : Dsn. Pundung Ds. Menggare, Kec. Slahung
6. Judul Skripsi : Analisis Pengaruh Efisiensi Penggunaan Modal Kerja Dan Likuiditas Terhadap Profitabilitas Pada Perusahaan Sub Sektor Semen Yang Terdaftar Di BEI Periode 2010-2015
7. Masa Pembimbingan : September 2016 s/d Agustus 2017
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
3-1-2017	Revisi : Proposal judl sampel minor.	
10-1-2017	ACC proposal	
16-1-2017	Revisi proposal	
23-1-2017	ACC proposal	
22-2-2017	Revisi Bab I & II	
15-3-2017	ACC Bab I & II	
26-4-2017	Revisi Bab III	
8-5-2017	Revisi Bab III	
19-5-2017	Revisi Bab IV ACC Bab III	
22-5-2017	Revisi Bab IV (cek cara merumus han ratio)	
25-5-2017	Revisi Bab IV data Ratio keuangan ada pengujian normalitas & heteroskedastisitas	

Tanggal Disetujui	BAB	Paraf Pembimbing
1-6-2017	Bab IV : ACC	
6-6-2017	Revisi bab IV	
8-6-2017	ACC Bab IV	
	lanjutan di Pemb. I	
14-6-2017	Revisi bab 1, 2, 3	
20-6-2017	ACC bab 1, 2, 3	
7-7-2017	Revisi bab 4, 5 dan Lampiran	
11-7-2017	Revisi bab 4 & 5	
18-7-2017	Revisi Lampiran	
27-7-2017	ACC bab 1-5	

10. Tanggal Selesai Penulisan Skripsi : _____
11. Keterangan Bimbingan Telah Selesai : _____
12. Telah Di Evaluasi/Di Uji Dengan Nilai : _____ (angka)
 _____ (huruf)

Pembimbing,

Dra. HJ. KHUSNATUL Z. W., MM, AK, CA
 NIK. 19670822 199705 12

Ponorogo, 28 Desember 2016
 Dekan.



FIFI RAPINI, SE, MM
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