

LAMPIRAN

I

(Daftar Populasi dan Sampel Penelitian)



Daftar Populasi dan Sampel penelitian

Kode	Nama Perusahaan	Laporan keuangan tidak lengkap	USD	RUGI
AISA	Tiga Pilar Sejahtera Food Tbk	✓		
ALTO	Cahaya Kalbar Tbk			✓
CEKA	Wilmar Cahaya Indonesia Tbk			
DLTA	Delta Djakarta Tbk		✓	
ICBP	Indofood CBP Sukses Makmur Tbk			
INDF	Indofood Sukses Makmur Tbk			
MLBI	Multi Bintang Indonesia Tbk	✓		
MYOR	Mayora Indah Tbk			
PSDN	Prasidha Aneka Niaga Tbk	✓		
ROTI	Nippon Indosari Corpindo Tbk			
SKBM	Sekar Bumi Tbk		✓	
SKLT	Sekar Laut Tbk			
STTP	Siantar Top Tbk			
ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk			
DAVO	Davomas Abadi Tbk	✓		
GGRM	Gudang Garam Tbk			
HMSP	H.M. Sampoerna Tbk			
RMBA	Bentoel Internasional Investama Tbk			✓
WIIM	Wisnilak Inti Makmur Tbk			
DVLA	Darya Varia Laboratoria Tbk			
INAF	Indofarma Tbk			✓
KAEF	Kimia Farma Tbk	✓		
KLBF	Kalbe Farma Tbk			
MERK	Merck Indonesia Tbk		✓	

PYFA	Pyridam Farma Tbk			
SCPI	Schering Plough Indonesia Tbk			✓
SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	✓		
SQBB	Taisho Pharmaceutical Indonesia Tbk	✓		
SQBI	Taisho Pharmaceutical Indonesia Tbk (Saham Preferen)	✓		
TSPC	Tempo Scan Pacific Tbk			
ADES	Akasha Wira International Tbk			
KINO	Kino Indonesia Tbk	✓		
MBTO	Martina Berto Tbk			✓
MRAT	Mustika Ratu Tbk			✓
TCID	Mandom Indonesia Tbk		✓	
UNVR	Unilever Indonesia Tbk	✓		
CINT	Chitose International Tbk	✓		
KICI	Kedaung Indah Can Tbk			✓
LMPI	Langgeng Makmur Industri Tbk			✓

Sumber : www.idx.co.id

LAMPIRAN

III

(Hasil Pengumpulan Data Sekunder)



Perputaran Kas

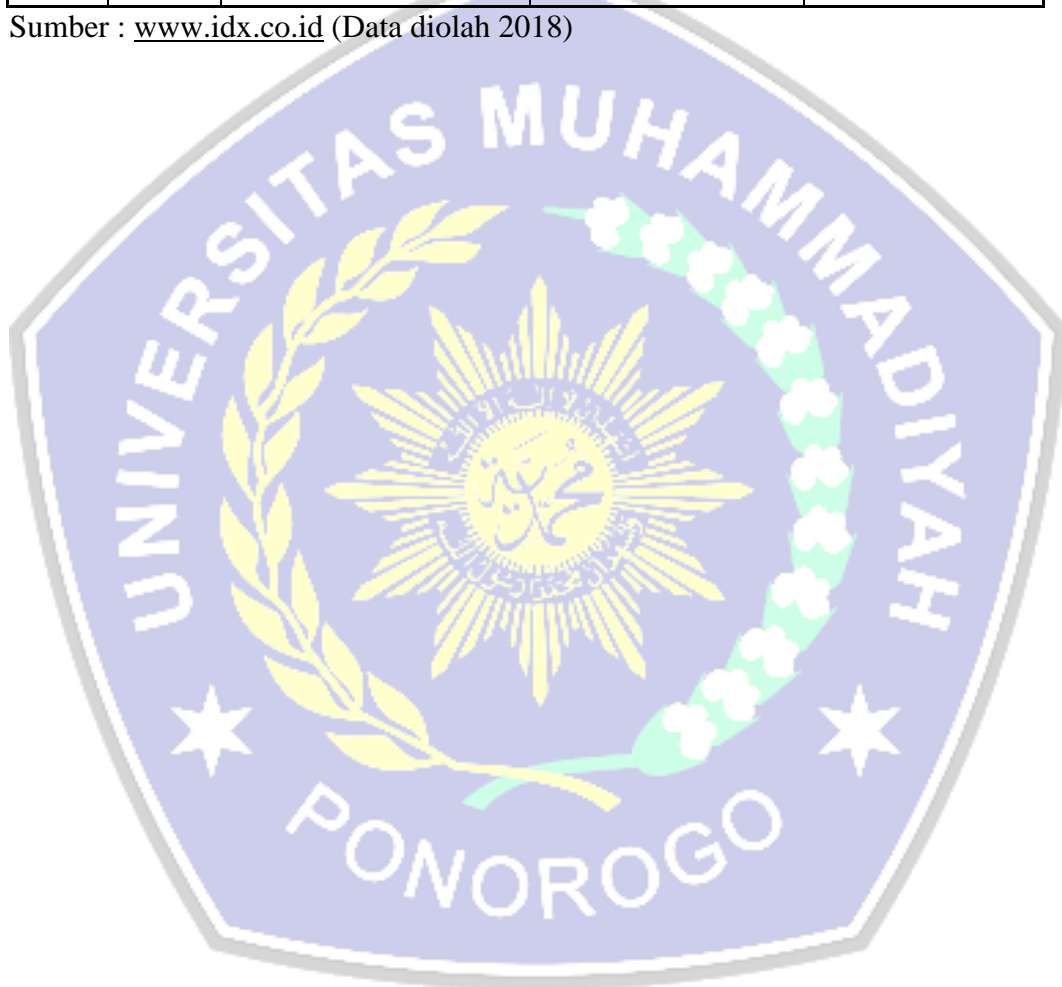
$$\text{Perputaran Kas} = \frac{\text{Penjualan}}{\text{Rata - rata Kas}}$$

KODE	TAHUN	PENJUALAN (A)	RATA-RATA KAS (B)	PERPUTARAN KAS (A/B)
CEKA	2012	Rp 1.123.519.657.631,00	Rp 19.694.556.168,00	57,05
	2013	Rp 2.531.881.182.546,00	Rp 30.355.617.498,50	83,41
	2014	Rp 3.701.868.790.192,00	Rp 43.468.854.515,50	85,16
	2015	Rp 3.485.733.830.354,00	Rp 33.122.705.717,50	105,24
	2016	Rp 4.115.541.761.173,00	Rp 21.159.776.885,00	194,50
ICBP	2012	Rp 21.574.792,00	Rp 7.057.254,00	3,06
	2013	Rp 25.094.681,00	Rp 8.051.119,00	3,12
	2014	Rp 30.022.463,00	Rp 8.991.589,00	3,34
	2015	Rp 31.741.094,00	Rp 10.997.539,50	2,89
	2016	Rp 34.466.069,00	Rp 11.792.465,00	2,92
INDF	2012	Rp 50.059.427,00	Rp 19.615.012,00	2,55
	2013	Rp 57.731.998,00	Rp 19.979.840,00	2,89
	2014	Rp 63.594.452,00	Rp 20.597.612,50	3,09
	2015	Rp 64.061.947,00	Rp 20.521.455,50	3,12
	2016	Rp 34.466.069,00	Rp 11.792.465,00	2,92
MYOR	2012	Rp 10.510.625.669.832,00	Rp 995.101.844.856,00	10,56
	2013	Rp 12.017.837.133.337,00	Rp 2.269.816.476.049,50	5,29
	2014	Rp 14.169.088.278.238,00	Rp 2.216.953.635.070,00	6,39
	2015	Rp 14.818.730.635.847,00	Rp 1.553.960.295.380,00	9,54
	2016	Rp 18.349.959.898.358,00	Rp 2.453.639.988.127,00	7,48
ROTI	2012	Rp 1.190.825.893.340,00	Rp 67.333.180.687,00	17,69
	2013	Rp 1.505.519.937.691,00	Rp 88.442.767.719,00	17,02
	2014	Rp 1.880.262.901.697,00	Rp 182.434.321.226,00	10,31
	2015	Rp 2.174.501.712.899,00	Rp 420.202.771.325,00	5,17
	2016	Rp 2.521.920.968.213,00	Rp 820.731.870.772,00	3,07
SKLT	2012	Rp 401.724.215.506,00	Rp 22.102.871.723,50	18,18
	2013	Rp 567.048.547.543,00	Rp 37.793.444.214,50	15,00
	2014	Rp 681.419.524.161,00	Rp 52.966.317.921,50	12,87
	2015	Rp 745.107.731.208,00	Rp 69.609.045.948,00	10,70
	2016	Rp 833.850.372.883,00	Rp 79.360.944.775,00	10,51
STTP	2012	Rp 1.283.736.251.902,00	Rp 10.503.271.638,50	122,22
	2013	Rp 1.694.935.468.814,00	Rp 13.471.271.030,00	125,82
	2014	Rp 2.170.464.194.350,00	Rp 14.916.205.110,00	145,51

	2015	Rp 2.544.277.844.656,00	Rp 14.073.277.946,50	180,79
	2016	Rp 2.629.107.367.897,00	Rp 22.514.625.142,00	116,77
ULTJ	2012	Rp 2.809.851.307.439,00	Rp 510.720.872.312,00	5,50
	2013	Rp 3.460.231.249.075,00	Rp 841.701.962.586,00	4,11
	2014	Rp 3.916.789.366.423,00	Rp 856.267.269.638,50	4,57
	2015	Rp 4.393.932.684.171,00	Rp 913.846.087.204,50	4,81
	2016	Rp 4.685.987.917.355,00	Rp1.609.808.430.496,00	2,91
GGRM	2012	Rp 49.028.696,00	Rp 416.641,50	117,68
	2013	Rp 55.436.954,00	Rp 1.159.107,50	47,83
	2014	Rp 65.185.850,00	Rp 1.795.473,00	36,31
	2015	Rp 70.365.573,00	Rp 1.863.663,00	37,76
	2016	Rp 76.274.147,00	Rp 1.685.640,00	45,25
HMSP	2012	Rp 66.626.123,00	Rp 2.272.716,00	29,32
	2013	Rp 95.466.657,00	Rp 4.246.830,00	22,48
	2014	Rp 80.690.139,00	Rp 670.062,00	120,42
	2015	Rp 89.069.306,00	Rp 884.941,00	100,65
	2016	Rp 95.466.657,00	Rp 4.246.830,00	22,48
WIIM	2012	Rp 1.119.062.225.729,00	Rp 296.115.603.012,00	3,78
	2013	Rp 1.588.022.200.150,00	Rp 465.680.020.479,00	3,41
	2014	Rp 1.661.533.200.316,00	Rp 171.107.869.286,00	9,71
	2015	Rp 1.839.419.574.956,00	Rp 118.332.758.121,00	15,54
	2016	Rp 1.685.795.530.617,00	Rp 121.072.256.559,00	13,92
DVLA	2012	Rp 1.087.379.869,00	Rp 402.937.633,50	2,70
	2013	Rp 1.101.684.170,00	Rp 451.262.802,50	2,44
	2014	Rp 1.103.821.775,00	Rp 477.629.050,50	2,31
	2015	Rp 1.306.098.136,00	Rp 532.986.397,50	2,45
	2016	Rp 1.451.356.680,00	Rp 608.448.374,00	2,39
KLBF	2012	Rp 13.636.405.178.957,00	Rp3.204.208.426.194,50	4,26
	2013	Rp 16.002.131.057.048,00	Rp2.507.108.188.129,00	6,38
	2014	Rp 17.368.532.547.558,00	Rp2.265.896.876.494,00	7,67
	2015	Rp 17.887.464.223.321,00	Rp3.148.208.964.757,00	5,68
	2016	Rp 19.374.230.957.505,00	Rp4.084.527.434.585,00	4,74
PYFA	2012	Rp 176.730.979.672,00	Rp 7.192.422.274,50	24,57
	2013	Rp 192.555.731.180,00	Rp 9.126.612.815,50	21,10
	2014	Rp 222.302.407.528,00	Rp 9.029.786.963,00	24,62
	2015	Rp 217.843.921.422,00	Rp 4.790.441.857,50	45,47
	2016	Rp 216.951.583.953,00	Rp 4.410.667.648,00	49,19
TSPC	2012	Rp 6.630.809.553.343,00	Rp2.434.544.238.021,50	2,72

	2013	Rp 6.854.889.233.121,00	Rp2.547.561.929.276,50	2,69
	2014	Rp 7.512.115.037.587,00	Rp2.528.128.959.410,50	2,97
	2015	Rp 8.181.431.867.179,00	Rp2.328.386.648.688,00	3,51
	2016	Rp 9.138.238.993.842,00	Rp2.579.163.072.090,00	3,54
ADES	2012	Rp 476.638,00	Rp 34.462,00	13,83
	2013	Rp 502.524,00	Rp 50.884,00	9,88
	2014	Rp 578.784,00	Rp 37.626,00	15,38
	2015	Rp 669.725,00	Rp 41.150,00	16,28
	2016	Rp 887.663,00	Rp 41.726,00	21,27

Sumber : www.idx.co.id (Data diolah 2018)



Perputaran Piutang

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

KODE	TAHUN	PENJUALAN (A)	RATA-RATA PIUTANG (B)	PERPUTARAN PIUTANG (A/B)
CEKA	2012	Rp 1.123.519.657.631,00	Rp 242.000.905.732,00	4,64
	2013	Rp 2.531.881.182.546,00	Rp 300.620.465.360,00	8,42
	2014	Rp 3.701.868.790.192,00	Rp 441.751.008.083,00	8,38
	2015	Rp 3.485.733.830.354,00	Rp 445.823.122.660,00	7,82
	2016	Rp 4.115.541.761.173,00	Rp 402.369.287.455,00	10,23
ICBP	2012	Rp 21.574.792,00	Rp 3.558.069,00	6,06
	2013	Rp 25.094.681,00	Rp 3.658.876,00	6,86
	2014	Rp 30.022.463,00	Rp 4.000.516,00	7,50
	2015	Rp 31.741.094,00	Rp 4.602.805,00	6,90
	2016	Rp 34.466.069,00	Rp 5.310.660,00	6,49
INDF	2012	Rp 50.059.427,00	Rp 5.478.176,00	9,14
	2013	Rp 57.731.998,00	Rp 6.391.115,00	9,03
	2014	Rp 63.594.452,00	Rp 7.187.590,00	8,85
	2015	Rp 64.061.947,00	Rp 6.916.729,00	9,26
	2016	Rp 34.466.069,00	Rp 5.310.660,00	6,49
MYOR	2012	Rp 10.510.625.669.832,00	Rp 2.733.028.147.459,00	3,85
	2013	Rp 12.017.837.133.337,00	Rp 3.457.919.704.820,00	3,48
	2014	Rp 14.169.088.278.238,00	Rp 4.353.566.496.820,00	3,25
	2015	Rp 14.818.730.635.847,00	Rp 4.770.462.842.059,00	3,11
	2016	Rp 18.349.959.898.358,00	Rp 25.212.724.320.163,00	0,73
ROTI	2012	Rp 1.190.825.893.340,00	Rp 171.962.957.154,00	6,92
	2013	Rp 1.505.519.937.691,00	Rp 228.169.524.438,00	6,60
	2014	Rp 1.880.262.901.697,00	Rp 223.509.188.867,00	8,41
	2015	Rp 2.174.501.712.899,00	Rp 338.679.143.814,00	6,42
	2016	Rp 2.521.920.968.213,00	Rp 392.521.183.704,00	6,42
SKLT	2012	Rp 401.724.215.506,00	Rp 72.584.317.335,00	5,53
	2013	Rp 567.048.547.543,00	Rp 88.930.937.827,00	6,38
	2014	Rp 681.419.524.161,00	Rp 1.378.264.400.285,00	0,49
	2015	Rp 745.107.731.208,00	Rp 127.903.698.383,00	5,83
	2016	Rp 833.850.372.883,00	Rp 146.080.360.966,00	5,71
STTP	2012	Rp 1.283.736.251.902,00	Rp 215.037.364.541,00	5,97
	2013	Rp 1.694.935.468.814,00	Rp 318.629.205.648,00	5,32

	2014	Rp 2.170.464.194.350,00	Rp 444.466.556.967,00	4,88
	2015	Rp 2.544.277.844.656,00	Rp 439.533.455.825,00	5,79
	2016	Rp 2.629.107.367.897,00	Rp 477.994.900.722,00	5,50
ULTJ	2012	Rp 2.809.851.307.439,00	Rp 412.096.481.559,00	6,82
	2013	Rp 3.460.231.249.075,00	Rp 496.407.401.945,00	6,97
	2014	Rp 3.916.789.366.423,00	Rp 585.677.535.788,00	6,69
	2015	Rp 4.393.932.684.171,00	Rp 855.578.654.408,00	5,14
	2016	Rp 4.685.987.917.355,00	Rp 2.977.247.873.590,00	1,57
GGRM	2012	Rp 49.028.696,00	Rp 3.229.583,00	15,18
	2013	Rp 55.436.954,00	Rp 4.961.164,00	11,17
	2014	Rp 65.185.850,00	Rp 5.924.447,00	11,00
	2015	Rp 70.365.573,00	Rp 4.632.648,00	15,19
	2016	Rp 76.274.147,00	Rp 5.226.145,00	14,59
HMSP	2012	Rp 66.626.123,00	Rp 1.779.283,00	37,45
	2013	Rp 75.025.207,00	Rp 8.368.968,00	8,96
	2014	Rp 80.690.139,00	Rp 1.998.396,00	40,38
	2015	Rp 89.069.306,00	Rp 4.382.714,00	20,32
	2016	Rp 95.466.657,00	Rp 7.225.037,00	13,21
WIIM	2012	Rp 1.119.062.225.729,00	Rp 56.065.728.050,00	19,96
	2013	Rp 1.588.022.200.150,00	Rp 70.198.349.851,00	22,62
	2014	Rp 1.661.533.200.316,00	Rp 96.635.638.182,00	17,19
	2015	Rp 1.839.419.574.956,00	Rp 106.469.431.737,00	17,28
	2016	Rp 1.685.795.530.617,00	Rp 95.714.086.406,00	17,61
DVLA	2012	Rp 1.451.356.680,00	Rp 629.405.246,00	2,31
	2013	Rp 1.101.684.170,00	Rp 578.555.124,00	1,90
	2014	Rp 1.103.821.775,00	Rp 552.741.278,00	2,00
	2015	Rp 1.306.098.136,00	Rp 550.528.086,00	2,37
	2016	Rp 1.451.356.680,00	Rp 629.405.246,00	2,31
KLBF	2012	Rp 13.636.405.178.957,00	Rp 2.604.389.056.460,00	5,24
	2013	Rp 16.002.131.057.048,00	Rp 3.074.844.993.657,00	5,20
	2014	Rp 17.368.532.547.558,00	Rp 3.505.829.553.274,00	4,95
	2015	Rp 17.887.464.223.321,00	Rp 3.642.331.066.669,00	4,91
	2016	Rp 19.374.230.957.505,00	Rp 3.716.130.170.008,00	5,21
PYFA	2012	Rp 176.730.979.672,00	Rp 39.341.924.036,00	4,49
	2013	Rp 192.555.731.180,00	Rp 45.852.422.570,00	4,20
	2014	Rp 222.302.407.528,00	Rp 50.366.751.204,00	4,41
	2015	Rp 217.843.921.422,00	Rp 54.719.723.781,00	3,98
	2016	Rp 216.951.583.953,00	Rp 49.603.702.534,00	4,37
TSPC	2012	Rp 6.630.809.553.343,00	Rp 972.223.151.342,00	6,82

	2013	Rp 6.854.889.233.121,00	Rp 1.150.165.555.780,00	5,96
	2014	Rp 7.512.115.037.587,00	Rp 1.228.609.736.370,00	6,11
	2015	Rp 8.181.431.867.179,00	Rp 1.301.266.557.101,00	6,29
	2016	Rp 9.138.238.993.842,00	Rp 1.399.026.502.075,00	6,53
ADES	2012	Rp 476.638,00	Rp 107.691,00	4,43
	2013	Rp 502.524,00	Rp 111.327,00	4,51
	2014	Rp 578.784,00	Rp 132.002,00	4,38
	2015	Rp 669.725,00	Rp 169.122,00	3,96
	2016	Rp 887.663,00	Rp 129.861,00	6,84

Sumber : www.idx.co.id (Data diolah 2018)



Perputaran Persediaan

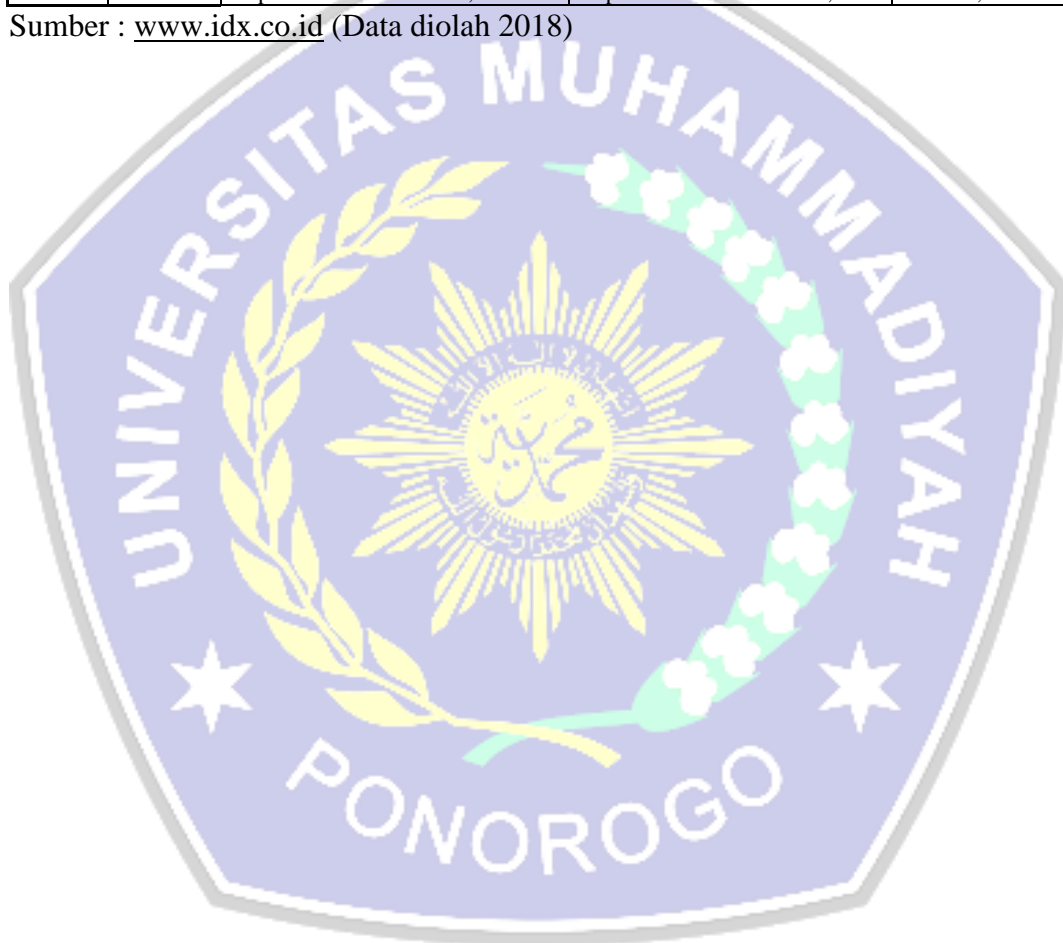
$$\text{Perputaran Persediaan} = \frac{\text{Harga Pokok Penjualan}}{\text{Rata – rata Persediaan}}$$

KODE	TAHUN	HARGA POKOK PENJUALAN (A)	RATA-RATA PERSEDIAAN (B)	PERPUTARAN PERSEDIAAN (A/B)
CEKA	2012	Rp 955.696.220.119,00	Rp 546.580.842.126,50	2,00
	2013	Rp 2.306.891.044.163,00	Rp 494.068.504.368,00	4,67
	2014	Rp 3.478.089.661.187,00	Rp 603.609.669.673,00	5,76
	2015	Rp 3.186.844.410.552,00	Rp 688.287.743.200,50	4,63
	2016	Rp 3.680.603.252.346,00	Rp 702.880.658.322,00	5,24
ICBP	2012	Rp 15.796.183,00	Rp 2.536.326,50	6,23
	2013	Rp 18.668.990,00	Rp 3.250.820,00	5,74
	2014	Rp 21.962.609,00	Rp 4.279.531,00	5,13
	2015	Rp 22.121.957,00	Rp 4.095.035,50	5,40
	2016	Rp 23.606.755,00	Rp 4.101.793,00	5,76
INDF	2012	Rp 36.493.332,00	Rp 10.427.640,00	3,50
	2013	Rp 43.402.144,00	Rp 4.866.435,50	8,92
	2014	Rp 46.544.646,00	Rp 12.433.461,50	3,74
	2015	Rp 46.803.889,00	Rp 12.260.029,00	3,82
	2016	Rp 23.606.755,00	Rp 4.101.793,00	5,76
MYOR	2012	Rp 8.165.009.551.392,00	Rp 2.085.744.848.206,50	3,91
	2013	Rp 9.096.171.291.553,00	Rp 2.227.216.567.729,50	4,08
	2014	Rp 11.633.862.469.470,00	Rp 2.439.854.537.157,50	4,77
	2015	Rp 10.620.394.515.840,00	Rp 2.843.417.168.282,00	3,74
	2016	Rp 13.449.537.442.446,00	Rp 2.825.071.068.903,00	4,76
ROTI	2012	Rp 634.412.985.295,00	Rp 27.605.225.834,50	22,98
	2013	Rp 806.917.558.936,00	Rp 40.860.564.563,50	19,75
	2014	Rp 978.850.415.303,00	Rp 56.921.581.304,00	17,20
	2015	Rp 1.019.511.433.830,00	Rp 62.380.468.690,00	16,34
	2016	Rp 1.220.832.597.005,00	Rp 68.542.869.125,00	17,81
SKLT	2012	Rp 310.891.552.820,00	Rp 77.655.876.257,00	4,00
	2013	Rp 442.979.210.563,00	Rp 96.070.369.739,50	4,61
	2014	Rp 526.791.514.852,00	Rp 107.147.481.016,50	4,92
	2015	Rp 561.185.818.083,00	Rp 113.346.222.720,50	4,95
	2016	Rp 619.332.040.650,00	Rp 125.485.193.485,00	4,94
STTP	2012	Rp 1.036.609.081.010,00	Rp 283.026.716.994,50	3,66
	2013	Rp 1.384.916.764.438,00	Rp 385.550.297.556,00	3,59

	2014	Rp 1.763.078.470.022,00	Rp 440.590.985.551,00	4,00
	2015	Rp 2.012.271.097.866,00	Rp 458.959.995.372,50	4,38
	2016	Rp 2.079.869.989.276,00	Rp 438.707.349.559,00	4,74
ULTJ	2012	Rp 1.908.109.047.237,00	Rp 535.581.205.815,00	3,56
	2013	Rp 2.446.448.128.599,00	Rp 601.657.644.553,50	4,07
	2014	Rp 2.979.799.459.658,00	Rp 892.182.944.769,00	3,34
	2015	Rp 3.011.443.561.889,00	Rp 1.083.813.301.445,00	2,78
	2016	Rp 3.052.883.009.122,00	Rp 1.119.070.777.916,00	2,73
GGRM	2012	Rp 39.843.974,00	Rp 41.344.905,50	0,96
	2013	Rp 44.563.096,00	Rp 41.770.461,00	1,07
	2014	Rp 51.806.284,00	Rp 47.611.031,50	1,09
	2015	Rp 54.879.962,00	Rp 53.367.291,00	1,03
	2016	Rp 59.657.431,00	Rp 56.028.539,00	1,06
HMSP	2012	Rp 48.118.835,00	Rp 16.748.301,00	2,87
	2013	Rp 54.953.870,00	Rp 24.336.185,00	2,26
	2014	Rp 60.190.077,00	Rp 26.048.351,00	2,31
	2015	Rp 67.304.917,00	Rp 26.967.347,50	2,50
	2016	Rp 71.611.981,00	Rp 28.792.535,00	2,49
WIIM	2012	Rp 814.421.204.708,00	Rp 661.761.607.774,50	1,23
	2013	Rp 1.118.437.306.390,00	Rp 883.700.736.565,50	1,27
	2014	Rp 1.177.718.564.881,00	Rp 1.069.822.981.458,00	1,10
	2015	Rp 1.279.427.333.869,00	Rp 1.134.635.462.655,50	1,13
	2016	Rp 1.176.493.799.658,00	Rp 1.151.400.264.570,00	1,02
DVLA	2012	Rp 436.269.979,00	Rp 184.854.873,50	2,36
	2013	Rp 441.028.093,00	Rp 236.163.505,00	1,87
	2014	Rp 518.602.093,00	Rp 320.206.788,00	1,62
	2015	Rp 628.364.919,00	Rp 326.378.832,50	1,93
	2016	Rp 649.918.928,00	Rp 303.546.959,00	2,14
KLBF	2012	Rp 7.102.971.372.126,00	Rp 2.762.931.069.765,00	2,57
	2013	Rp 8.323.017.600.990,00	Rp 3.642.231.023.835,50	2,29
	2014	Rp 8.892.737.389.731,00	Rp 4.598.766.589.428,50	1,93
	2015	Rp 9.295.887.287.351,00	Rp 4.592.118.918.990,50	2,02
	2016	Rp 9.886.262.652.473,00	Rp 4.675.351.611.224,00	2,11
PYFA	2012	Rp 7.102.971.372.126,00	Rp 2.762.931.069.765,00	2,57
	2013	Rp 8.323.017.600.990,00	Rp 3.642.231.023.835,50	2,29
	2014	Rp 8.892.737.389.731,00	Rp 4.598.766.589.428,50	1,93
	2015	Rp 79.859.558.081,00	Rp 50.339.771.322,00	1,59
	2016	Rp 9.886.262.652.473,00	Rp 4.675.351.611.224,00	2,11

TSPC	2012	Rp 4.142.488.860.541,00	Rp 1.108.633.044.435,50	3,74
	2013	Rp 4.135.086.565.009,00	Rp 1.264.926.431.067,00	3,27
	2014	Rp 4.572.218.401.004,00	Rp 1.053.496.762.695,50	4,34
	2015	Rp 5.063.909.651.665,00	Rp 722.064.591.042,50	7,01
	2016	Rp 5.653.874.822.666,00	Rp 1.913.932.074.300,00	2,95
ADES	2012	Rp 204.736,00	Rp 76.261,00	2,68
	2013	Rp 220.966,00	Rp 116.986,00	1,89
	2014	Rp 279.882,00	Rp 131.025,00	2,14
	2015	Rp 330.023,00	Rp 142.079,00	2,32
	2016	Rp 427.828,00	Rp 146.947,00	2,91

Sumber : www.idx.co.id (Data diolah 2018)



Profitabilitas

Rasio profitabilitas pada penelitian ini menggunakan ROA (*Return on Assets*).

$$\text{ROA} = \frac{\text{Laba Setelah Pajak}}{\text{Total Aktiva}} \times 100\%$$

KODE	TAHUN	LABA SETELAH PAJAK (A)	TOTAL AKTIVA (B)	ROA (A/B)
CEKA	2012	Rp 58.344.237.476	Rp 1.027.692.718.504	0,06
	2013	Rp 64.871.947.610	Rp 1.069.627.299.747	0,06
	2014	Rp 41.001.414.954	Rp 1.284.250.037.341	0,03
	2015	Rp 106.549.446.980	Rp 1.485.826.210.015	0,07
	2016	Rp 249.697.013.626	Rp 1.425.964.152.418	0,18
ICBP	2012	Rp 2.282.371	Rp 17.753.480	0,13
	2013	Rp 2.235.040	Rp 21.267.470	0,11
	2014	Rp 2.531.681	Rp 24.910.211	0,10
	2015	Rp 2.923.148	Rp 26.560.624	0,11
	2016	Rp 3.631.301	Rp 28.901.948	0,13
INDF	2012	Rp 4.779.446	Rp 59.324.207	0,08
	2013	Rp 3.416.635	Rp 78.092.789	0,04
	2014	Rp 5.146.323	Rp 85.938.885	0,06
	2015	Rp 3.709.501	Rp 91.831.526	0,04
	2016	Rp 3.631.301	Rp 28.901.948	0,13
MYOR	2012	Rp 744.428.404.309	Rp 8.302.506.241.903	0,09
	2013	Rp 1.058.418.939.252	Rp 9.709.838.250.473	0,11
	2014	Rp 409.824.768.594	Rp 10.291.108.029.334	0,04
	2015	Rp 1.250.233.128.560	Rp 11.342.715.686.221	0,11
	2016	Rp 1.388.676.127.665	Rp 12.922.421.859.142	0,11
ROTI	2012	Rp 149.149.548.025	Rp 1.204.944.681.223	0,12
	2013	Rp 158.015.270.921	Rp 1.822.689.047.108	0,09
	2014	Rp 188.577.521.074	Rp 2.142.894.276.216	0,09
	2015	Rp 270.538.700.440	Rp 2.706.323.637.034	0,10
	2016	Rp 279.777.368.831	Rp 2.919.640.858.718	0,10
SKLT	2012	Rp 7.962.693.771	Rp 249.746.467.756	0,03
	2013	Rp 11.440.014.188	Rp 301.984.488.699	0,04
	2014	Rp 16.480.714.984	Rp 331.574.891.637	0,05
	2015	Rp 20.066.791.849	Rp 377.110.748.359	0,05

	2016	Rp 20.646.121.074	Rp 568.239.939.951	0,04
STTP	2012	Rp 74.626.183.474	Rp 1.249.840.835.890	0,06
	2013	Rp 114.059.394.892	Rp 1.470.059.394.892	0,08
	2014	Rp 123.465.403.948	Rp 1.700.204.093.895	0,07
	2015	Rp 185.705.201.171	Rp 1.919.568.037.170	0,10
	2016	Rp 174.176.717.866	Rp 2.336.411.494.941	0,07
ULTJ	2012	Rp 353.431.619.485	Rp 2.420.793.382.029	0,15
	2013	Rp 325.127.420.664	Rp 2.811.620.982.142	0,12
	2014	Rp 283.360.914.211	Rp 2.917.083.567.355	0,10
	2015	Rp 523.100.215.029	Rp 3.539.995.910.248	0,15
	2016	Rp 709.825.635.742	Rp 4.239.199.641.365	0,17
GGRM	2012	Rp 4.068.711	Rp 41.509.325	0,10
	2013	Rp 4.383.932	Rp 50.770.251	0,09
	2014	Rp 5.395.293	Rp 58.220.600	0,09
	2015	Rp 6.452.834	Rp 63.505.413	0,10
	2016	Rp 6.672.682	Rp 62.951.634	0,11
HMSP	2012	Rp 9.945.296	Rp 26.247.527	0,38
	2013	Rp 10.818.486	Rp 27.404.594	0,39
	2014	Rp 10.181.083	Rp 28.380.630	0,36
	2015	Rp 10.363.308	Rp 38.010.724	0,27
	2016	Rp 12.762.229	Rp 42.508.277	0,30
WIIM	2012	Rp 77.301.783.553	Rp 1.207.251.153.900	0,06
	2013	Rp 132.322.207.861	Rp 1.229.011.260.207.860	0,00
	2014	Rp 112.304.822.060	Rp 1.332.907.675.785	0,08
	2015	Rp 131.081.111.587	Rp 1.342.700.045.391	0,10
	2016	Rp 106.290.306.868	Rp 1.353.634.132.275	0,08
DVLA	2012	Rp 148.909.089	Rp 1.074.691.476	0,14
	2013	Rp 107.894.430	Rp 1.376.278.237	0,08
	2014	Rp 125.796.473	Rp 1.190.054.288	0,11
	2015	Rp 80.929.476	Rp 1.236.247.525	0,07
	2016	Rp 152.083.400	Rp 1.531.365.558	0,10
KLBF	2012	Rp 1.775.098.847.932	Rp 9.417.957.180.958	0,19
	2013	Rp 1.970.452.449.686	Rp 11.315.061.275.026	0,17
	2014	Rp 2.121.090.581.636	Rp 12.425.032.367.729	0,17
	2015	Rp 2.057.694.281.873	Rp 13.696.417.381.439	0,15
	2016	Rp 2.350.884.933.551	Rp 15.226.009.210.657	0,15
PYFA	2012	Rp 5.308.221.363	Rp 135.849.510.061	0,04
	2013	Rp 6.195.800.338	Rp 175.118.921.406	0,04

	2014	Rp 2.657.665.405	Rp 172.736.624.689	0,02
	2015	Rp 3.087.104.465	Rp 159.951.537.229	0,02
	2016	Rp 5.146.317.041	Rp 167.062.795.608	0,03
TSPC	2012	Rp 635.176.093.653	Rp 4.632.984.970.719	0,14
	2013	Rp 638.535.108.795	Rp 5.407.957.915.805	0,12
	2014	Rp 584.293.062.124	Rp 5.592.730.492.960	0,10
	2015	Rp 529.218.651.807	Rp 6.284.729.099.203	0,08
	2016	Rp 545.493.536.262	Rp 6.585.807.349.438	0,08
ADES	2012	Rp 83.376	Rp 389.094	0,21
	2013	Rp 55.656	Rp 441.064	0,13
	2014	Rp 31.021	Rp 504.865	0,06
	2015	Rp 32.839	Rp 653.224	0,05
	2016	Rp 55.951	Rp 767.479	0,07

Sumber : www.idx.co.id (Data diolah 2018)



LAMPIRAN

III

(Hasil Output SPSS 16.0)



1. Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	80	2.31	194.50	30.4054	44.78499
X2	80	.49	40.38	7.9935	6.72434
X3	80	.96	22.98	4.2111	4.16693
Y	80	0.00	.39	.1075	.07481
Valid N (listwise)	80				

2. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		80
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.06600552
Most Extreme Differences	Absolute	.092
	Positive	.090
	Negative	-.092
Kolmogorov-Smirnov Z		.827
Asymp. Sig. (2-tailed)		.501

a. Test distribution is Normal.

3. Hasil Uji Multikolonieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.064	.015		4.227	.000		
X1	.000	.000	.060	.577	.566	.945	1.058
X2	.005	.001	.453	4.337	.000	.937	1.067
X3	-0.000001554	.002	.000	.000	.999	.980	1.020

a. Dependent Variable : Y

4. Uji Heterokedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.198	.036		5.496	.000
X1	0.000003557	.000	.001	.009	.993
X2	.004	.003	.170	1.481	.143
X3	-.009	.004	-.221	-1.987	.051

a. Dependent Variable: ABS_UT

5. Uji Autokorelasi memakai Runs Test

Runs Test

	Unstandardized Residual
Test Value ^a	.15004
Cases < Test Value	39
Cases >= Test Value	40
Total Cases	79
Number of Runs	47
Z	1.474
Asymp. Sig. (2-tailed)	.141

a. Median

6. Uji Regresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	.064	.015		4.227	.000
X1	.000	.000	.060	.577	.566
X2	.005	.001	.453	4.337	.000
X3	-0.000001554	.002	.000	.000	.999

Dependent Variable: Y

7. Koefisien Determinasi (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.471 ^a	.221	.191	.06730

a. Predictors: (Constant), X3, X1, X2

8. Uji T (Uji Parsial)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.064	.015		4.227	.000
	X1	.000	.000	.060	.577	.566
	X2	.005	.001	.453	4.337	.000
	X3	0-.000001554	.002	.000	.000	.999

a. Dependent Variable: Y

9. Uji F (Uji Simultan)

ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.098	3	.033	7.207	.000 ^a
	Residual	.344	76	.005		
	Total	.442	79			

a. Predictors: (Constant), X3, X1, X2



LAMPIRAN

IV

(Tabel Uji F)



TABEL F**STATISTICS $\alpha = 0.05$**

df2\df1	1	2	3	4	5	6	7	8	9	10
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29	2.22	2.16	2.11
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08
45	4.06	3.20	2.81	2.58	2.42	2.31	2.22	2.15	2.10	2.05
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99
70	3.98	3.13	2.74	2.50	2.35	2.23	2.14	2.07	2.02	1.97
80	3.96	3.11	2.72	2.49	2.33	2.21	2.13	2.06	2.00	1.95
100	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.97	1.93
200	3.89	3.04	2.65	2.42	2.26	2.14	2.06	1.98	1.93	1.88
500	3.86	3.01	2.62	2.39	2.23	2.12	2.03	1.96	1.90	1.85
1000	3.85	3.00	2.61	2.38	2.22	2.11	2.02	1.95	1.89	1.84

LAMPIRAN

V

(Sampel Laporan Keuangan)



The original financial statements included hereinafter are in the Indonesian language.

PT WILMAR CAHAYA INDONESIA Tbk.
LAPORAN POSISI KEUANGAN
Tanggal 31 Desember 2018
(Ditunjukkan dalam Rupiah, kecuali dinyatakan lain)

PT WILMAR CAHAYA INDONESIA Tbk.
STATEMENT OF FINANCIAL POSITION
As of December 31, 2018
(Expressed in Indonesian Rupiah,
unless otherwise stated)

	31 Desember/December 31			
	2018	Catatan Nota	2017	
ASSET				ASSETS
ASSET LANCAR				CURRENT ASSETS
Kas dan bank	20.819.220.749	20,21,4,92	10.220.188.519	Cash on hand and in banks
Piutang usaha				Trade receivables
Pihak ketiga	151.983.707.817	20,21,5,92	89.004.423.252	Third parties
Pihak berelasi	190.991.928.891	20,20,21,12a,92	171.130.910.219	Related parties
Piutang lain-lain				Other receivables
Pihak ketiga	94.521	3,8,92	15.842.988	Third parties
Pihak berelasi	98.920.978	20,21,20,92	980.981.121	Related parties
Persediaan	558.574.930.930	2a,7	424.529.187.957	Inventory
Pinjaman kepada pihak berelasi	-	20,21,12a,92	297.095.000.000	Loan to a related party
Uang muka pembelian	93.992.287.808	3	52.891.194.823	Advance for purchases
Pajak dibayar di muka	202.998.082.890	2m,18a	289.982.072.173	Prepaid taxes
Aset lancar lainnya	2.925.070.498	3,9	9.237.510.517	Other current assets
Jumlah aset lancar	1.109.285.252.070		1.290.019.074.945	Total current assets
ASSET JUMLAH LANCAR				NON-CURRENT ASSETS
Aset pajak tangguhan - neto	99.941.289.594	2m,18g	-	Deferred tax assets - net
Kalimat wajib pajak	10.129.559.888	2m,18a	9.504.243.279	Estimated claims for refundable tax
Aset tetap, setelah dikurangi akumulasi penyusutan sebesar Rp 199.231.403.733 (2017: Rp 173.479.845.540)	215.978.492.549	2g,11	221.009.080.905	Fixed assets, net of accumulated depreciation of Rp 199,231,403,733 (2017: Rp 173,479,845,540)
Aset tidak lancar lainnya	1.991.584.599	3,10,12c,92	2.299.208.438	Other non-current assets
Jumlah aset tidak lancar	922.093.900.943		2.920.717.195.870	Total non-current assets
JUMLAH ASSET	1.931.379.153.013		1.489.324.270.815	TOTAL ASSETS

The original financial statements included here are in the Indonesian language.

PT WILMAR CAHAYA INDONESIA Tbk.
LAPORAN ROBI KEUANGAN (lanjutan)
Tanggal 31 Desember 2018
(Dicajikan dalam Rupiah, kecuali dinyatakan lain)

PT WILMAR CAHAYA INDONESIA Tbk.
STATEMENT OF FINANCIAL POSITION (continued)
As of December 31, 2018
(Expressed in Indonesian Rupiah,
unless otherwise stated)

		31 Desember/December 31			
		2018	2017		
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY	
LIABILITAS				LIABILITIES	
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES	
Utang usaha				Trade payables	
	Pihak ketiga	89.908.971.202	21,19,92	28.442.405.239	Trade payables
	Pihak berelasi	97.295.253.297	20,2,12a,92	99.432.001.895	Related parties
Utang lain-lain				Other payables	
	Pihak ketiga	17.402.197.793	21,14,92	17.389.894.487	Trade payables
	Pihak berelasi	1.971.091.594	20,2,121,92	9.081.209.482	Related parties
	Utang muka penjualan	4.978.591.529	15	8.001.932.999	Sales advances
	Utang pajak	90.234.993.994	2m,18b	11.571.299.229	Taxes payable
	Beban akrual	18.542.057.532	21,17,92	13.589.940.199	Accrued expenses
	Liabilitas imbalan kerja jangka pendek	14.787.572.255	21,20,92	17.117.054.049	Short-term employee benefit liabilities
	Pinjaman bank, jangka pendek	909.700.000.000	21,19,92	899.089.731.247	Short-term bank loans
	Utang dividen	793.748.375	20,2,19,92	793.748.375	Dividends payable
	Pinjaman dari pihak berelasi	-	20,2,12g,92	15.983.287.872	Loans from related parties
	Jumlah liabilitas jangka pendek	504.283.787.078		318.471.901.252	Total current liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES	
	Liabilitas imbalan kerja jangka panjang	99.295.271.814	2,20	24.218.804.814	Long-term employee benefit liabilities
	Liabilitas pajak bangunan - nilai	-	2m,18g	5.244.789.797	Deferred tax liability - net
	Jumlah liabilitas jangka panjang	99.295.271.814		29.463.594.611	Total non-current liabilities
	JUMLAH LIABILITAS	603.579.058.892		347.935.495.863	TOTAL LIABILITIES
EKUITAS				EQUITY	
Modal saham - nilai nominal				Share capital - par value	
	Modal saham - nilai nominal			2013, Share capital - par value	
	Rp250 per saham			Rp250 per share	
	Modal dasar - 952.000.000 saham			Authorized - 952,000,000 shares	
	Modal ditempatkan dan diemisi penuh - 526.000.000 saham	143.750.000.000	21	143.750.000.000	Issued and fully paid - 526,000,000 shares
	Pembelian modal sendiri - nilai	109.262.999.999	20,22	109.262.999.999	Additional paid-in capital - net
	Komponen ekuitas lainnya	(3.049.708.893)	29	(8.979.292.443)	Other equity component
	Saldo laba			Retained earnings	
	Ditentukan untuk cadangan umum	7.200.025.087	29	8.700.025.087	Appointed for general reserve
	Belum ditentukan penggunaannya	829.928.201.450		930.729.737.324	Unappropriated
	JUMLAH EKUITAS	987.921.773.723		634.889.974.352	TOTAL EQUITY
	JUMLAH LIABILITAS DAN EKUITAS	1.491.500.832.615		1.482.825.470.215	TOTAL LIABILITIES AND EQUITY

PT WILMAR CAHAYA INDONESIA Tbk.
**LAPORAN LABA RUGI DAN
 PENGHABILAN KOMPREHENSIF LAIN**
 Untuk tahun yang berakhir pada tanggal
 31 Desember 2018
 (Dijelaskan dalam Rupiah, kecuali dinyatakan lain)

PT WILMAR CAHAYA INDONESIA Tbk.
**STATEMENT OF PROFIT OR LOSS AND
 OTHER COMPREHENSIVE INCOME**
 For the year ended
 December 31, 2018
 (Expressed in Indonesian Rupiah,
 unless otherwise stated)

	Tahun yang berakhir pada tanggal 31 Desember Year ended December 31			
	2018	Catatan Kedua	2017	
PENJUALAN NETO	4,115,541,781,172	2(24)	3,425,729,290,254	NET SALES
BEBAN TINGKAT PENJUALAN	(9,220,222,252,940)	2(25)	(9,328,244,410,552)	GROSS PROFIT
LABA BERSUJG	494,319,528,232		497,584,879,702	GROSS PROFIT
BEBAN USAHA				OPERATING EXPENSES
Beban penjualan	(12,222,779,720)	2(26)	(8,172,785,223)	Selling expenses
Beban umum dan administrasi	(42,727,218,570)	2(27)	(41,729,729,418)	General and administrative expenses
Rugi selisih kurs - neto	(1,025,322,972)	2k	(23,241,729,212)	Loss on foreign exchange - neto
Labo penjualan aset tetap	70,729,251	2(11)	22,022,272	Gain on sale of fixed assets
Lain-lain - neto	(207,472,222)	2(22)	425,242,017	Others - neto
Jumlah beban usaha	(118,222,741,240)		(127,249,222,222)	Total operating expenses
LABA USAHA	376,096,786,992		370,335,657,480	OPERATING PROFIT
BEBAN PENGHASILAN LAIN-LAIN				OTHER REVENUES AND GAINS
Pendapatan bunga	5,242,422,242	2(12h)	5,711,242,222	Interest income
Pajak final laba pendapatan bunga	(27,222,222)		(25,722,222)	Final tax on interest income
Pendapatan bunga - neto setelah dikurangi pajak final	5,215,200,020		5,685,520,000	Interest income - net of final tax
Beban bunga	(22,222,222,222)	2(12i)	(24,222,222,222)	Interest expense
Beban lain-lain - neto	(22,721,222,222)		(25,224,222,222)	Other expenses - neto
LABA SEBELUM PAJAK PENGHASILAN BULAN	222,222,222,222		142,222,222,222	PROFIT BEFORE CORPORATE INCOME TAX
BEBAN MANFAAT PAJAK PENGHASILAN BULAN				CORPORATE INCOME TAX (EXCEPT DEFERRED)
Kur	(14,222,222,222)	2m, 12a, 12b	(22,222,222,222)	Current
Tangguhan	22,222,222,222	2m, 12b	22,222,222,222	Deferred
Jumlah beban pajak penghasilan badan	(22,222,222,222)		(22,222,222,222)	Total corporate income tax expense
LABA TAHUN BERJALAN	200,000,000,000		120,000,000,000	PROFIT FOR THE YEAR
Penghasilan komprehensif lain				OTHER COMPREHENSIVE INCOME
Pajak yang tidak akan ditransfer ke laba rugi				Items that will not be recognized in the profit or loss
Pengukuran kembali liabilitas imbalan kurio manfaat pensiun	(2,222,222,222)	2(22)	(5,222,222,222)	Reassessment of defined benefit obligation
Pajak tangguhan terkait	522,222,222	2(2m, 12g)	1,222,222,222	Related deferred tax
Jumlah kerugian komprehensif lainnya	(1,222,222,222)		(4,222,222,222)	Total other comprehensive loss
JUMLAH PENGHASILAN KOMPREHENSIF TAHUN BERJALAN	198,777,777,778		115,777,777,778	TOTAL COMPREHENSIVE INCOME FOR THE YEAR
Labo per saham dasar				Basic profit per share
Labo tahun berjalan	422	2n, 22	172	Profit for the year

Catatan atas laporan keuangan ini merupakan bagian integral dan bukan kecermatan ini.

The accompanying notes form an integral part of these financial statements.

(The original financial statements included hereinafter in the Indonesian language)

PT WILMAR CAHAYA INDONESIA Tbk.
LAFORAN ARUB KAB
Untuk tahun yang berakhir pada tanggal
31 Desember 2018
(Diciptakan dalam Rupiah, kecuali dinyatakan lain)

PT WILMAR CAHAYA INDONESIA Tbk.
STATEMENT OF CASH FLOWS
For the year ended
December 31, 2018
(Expressed in Indonesian Rupiah,
unless otherwise stated)

	Tahun yang berakhir pada tanggal 31 Desember Year ended December 31			
	2018	Catatan Notes	2017	
ARUS KAS DARI AKTIVITAS OPERASIONAL				CASH FLOWS FROM OPERATING ACTIVITIES
Penerimaan kas dari pelanggan	4.077.720.729.948		3.551.375.978.222	Cash received from customers
Pembayaran kas kepada pemasok	(2.879.929.913.759)		(2.204.322.003.337)	Cash paid to suppliers
Pembayaran untuk beban usaha	(113.911.029.548)		(109.231.728.154)	Payment for operating expenses
Pembayaran kepada karyawan	(30.847.253.971)		(81.009.829.202)	Payment to employees
Pendapatan bunga yang diterima, setelah dikurangi pajak final	8.313.547.220		9.825.473.879	Interest received, net of final tax
Pembayaran pajak penghasilan badan	(11.741.157.918)		(27.920.027.701)	Payment of corporate income tax
Penerimaan dari pengembalian pajak badan	4.814.391.409	181	9.909.227.252	Refund of corporate income tax
Penerimaan kas lainnya - neto	1.820.229.225		258.229.225	Other cash receipts - net
Arus kas neto yang diperoleh dan digunakan operasi	714.087.377.342		743.474.370.234	Net cash flows provided by operating activities
ARUS KAS DARI AKTIVITAS INVESTASI				CASH FLOWS FROM INVESTING ACTIVITIES
Akui tetap				Fixed assets
Pembelian	(289.913.378)	11	(4.509.978.510)	Acquisition
Pembelian aset dalam penyelesaian	(18.274.291.000)	11	(15.980.223.774)	Acquisition in progress
Penjualan	799.000.000	11	147.840.054	Sale
Penerimaan pengembalian atas pinjaman kepada pihak berelasi	297.925.000.000	12d	129.355.000.000	Proceeds of a payment on loan to a related party
Pembayaran pinjaman kepada pihak berelasi	-	12d	(425.950.000.000)	Payments of loan to a related party
Arus kas neto yang diperoleh dan digunakan untuk aktivitas investasi	220.430.326.972		(284.970.248.430)	Net cash flows provided by/investing activities
ARUS KAS DARI AKTIVITAS KEUANGAN				CASH FLOWS FROM FINANCING ACTIVITIES
Pembayaran pinjaman dari pihak berelasi	(15.923.227.372)	12g	(528.954.528.000)	Payments of loans from related parties
(Pembayaran)/penerimaan pinjaman bank jangka pendek	(229.983.731.247)	13	629.083.731.247	(Repayment of)/proceeds from short-term bank loan
Pembayaran beban bunga	(42.720.789.528)		(30.810.022.711)	Interest expense paid
Arus kas neto yang digunakan untuk diperdah dan akuisisi pendanaan	(389.637.327.647)		77.304.172.436	Net cash flows used in/provided by financing activities
PERUBAHAN/TERUSUTAN PERUBAHAN KAS DI BANK	3.359.054.230		(7.362.485.943)	NET INCREASE/DECREASE IN CASH ON HAND AND IN BANKS
KAS DI BANK AWAL TAHUN	7.020.764.573		27.772.622.497	CASH ON HAND AND IN BANKS AT BEGINNING OF YEAR
KAS DI BANK AWAL TAHUN	20.479.228.723	4	7.020.764.573	CASH ON HAND AND IN BANKS AT END OF YEAR

The logo of Universitas Muhammadiyah Ponorogo is a shield-shaped emblem. It features a central sunburst with a crescent moon and a star, surrounded by a green wreath. The text "UNIVERSITAS MUHAMMADIYAH" is written in a semi-circle at the top, and "PONOROGO" is written at the bottom. Two white stars are positioned on the left and right sides of the shield.

LAMPIRAN

VI

(Berita Acara Bimbingan Skripsi)



UNIVERSITAS MUHAMMADIYAH PONOROGO
FAKULTAS EKONOMI

Kampus : Jl. Budi Utomo No. 10 Telp. (0352) 481124 Fax. (0352) 461796
PONOROGO - 63471

BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : SITI RETNO WAHYUNINGSIH
2. NIM : 13440564
3. Jurusan : Akuntansi S-1
4. Bidang : Manajemen Keuangan
5. Alamat : Ds. Jomblang, Kec. Takeran, Kab. Magetan
6. Judul Skripsi : Pengaruh Perputaran Modal Kerja Terhadap Profitabilitas Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi Yang Terdaftar di Bursa Efek Indonesia Periode 2012-2015
7. Masa Pembimbingan : September 2017 s/d Agustus 2018
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
19-9-2017	Revisi proposal	[Signature]
25-9-2017	Revisi proposal	[Signature]
9-10-2017	ACC proposal	[Signature]
10/01/2018	Revisi Bab I, II, III	[Signature]
24/01/2018	Revisi Bab I, II, III	[Signature]
14/02/2018	Revisi Bab I	[Signature]
27/02/2018	ACC Bab I, II, III	[Signature]
28/02/2018	Revisi Bab IV	[Signature]
21/03/2018	Revisi Bab IV	[Signature]
04/04/2018	Revisi Bab IV	[Signature]
17/04/2018	Revisi Bab IV	[Signature]
26/04/2018	Revisi Bab IV	[Signature]
05/05/2018	ACC Bab IV, V	[Signature]
20/05/2018	Checking Final	[Signature]
31/05/2018	ACC Final	[Signature]

Tanggal Disetujui	BAB	Paraf Pembimbing
5-6-2018	Revisi bab 1, 2, 3	
26-6-2018	Revisi Uji t & F parameter, simbol	
29-6-2018	ACC bab 1, 2, 3	
6-7-2018	Revisi bab 4 (penyusunan)	
9-7-2018	ACC bab 4	
10-7-2018	Revisi bab 5 & lampiran	
13-7-2018	cek plagiasi 10%	
17-7-2018	revisi hal depan, lampiran	
19-7-2018	ACC bab 1-5	

10. Tanggal Selesai Penulisan Skripsi : 1 Agustus 2018
11. Keterangan Bimbingan Telah Selesai : 19 Juli 2018
12. Telah Di Evaluasi/Di Uji Dengan Nilai : _____ (angka)
A- (huruf)

Pembimbing,

Dra. H. KHUSNATUL Z. W. SE, MM, AK CA
 NEK. 19670822 199705 12



Ponorogo, 18 September 2017

TITI RAPIH SE, MM
 NIP. 19630505 199003 2 003