

Lampiran 1. Daftar Sampel Perusahaan

No	Kode Perusahaan	Emiten
1	ADES	Akasha Wira International Tbk.
2	BUDI	Budi Starch & Sweetener Tbk.
3	CEKA	Wilmar Cahaya Indonesia Tbk.
4	DLTA	Delta Djakarta Tbk.
5	ICBP	Indofood CBP Sukses Makmur Tbk.
6	INDF	Indofood Sukses Makmur Tbk.
7	MLBI	Multi Bintang Indonesia Tbk.
8	MYOR	Mayora Indah Tbk.
9	ROTI	Nippon Indosari Corpindo Tbk.
10	SKLT	Sekar Laut Tbk.
11	STTP	Siantar Top Tbk.
12	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk.



Lampiran 2. Data Perusahaan Per Tahun

1. Data Perusahaan *Food and Beverage* Tahun 2015

No	Kode Perusahaan	Variabel X			Variabel Y
		X1 (WCTO)	X2 (CR)	X3(TATO)	Y (ROA)
1	ADES	8,70	1,39	1,03	5,03
2	BUDI	1893,95	1,00	0,73	0,65
3	CEKA	7,98	1,53	2,35	7,17
4	DLTA	0,92	6,42	0,67	18,50
5	ICBP	3,99	2,33	1,20	11,01
6	INDF	3,62	1,71	0,70	4,04
7	MLBI	-5,34	0,58	1,28	23,65
8	MYOR	3,44	2,37	1,31	11,02
9	ROTI	5,21	2,05	0,80	10,00
10	SKLT	24,33	1,19	1,98	5,32
11	STTP	7,93	1,58	1,33	9,67
12	ULTJ	2,85	3,75	1,24	14,78

2. Data Perusahaan *Food and Beverage* Tahun 2016

No	Kode Perusahaan	Variabel X			Variabel Y
		X1 (WCTO)	X2 (CR)	X3(TATO)	Y (ROA)
1	ADES	7,15	1,64	1,16	7,29
2	BUDI	1598,16	1,00	0,84	1,32
3	CEKA	6,86	2,19	2,89	17,51
4	DLTA	0,85	7,60	0,65	21,25
5	ICBP	3,79	2,41	1,19	12,56
6	INDF	6,83	1,51	0,81	6,41
7	MLBI	-7,68	0,68	1,43	43,17
8	MYOR	3,78	2,25	1,42	10,75
9	ROTI	4,01	2,96	0,86	9,58
10	SKLT	15,62	1,32	1,47	3,63
11	STTP	7,22	1,65	1,13	7,45
12	ULTJ	2,05	4,84	1,11	16,74

3. Data Perusahaan *Food and Beverage* Tahun 2017

No	Kode Perusahaan	Variabel X			Variabel Y
		X1 (WCTO)	X2 (CR)	X3(TATO)	Y (ROA)
1	ADES	16,50	1,20	0,97	4,55
2	BUDI	334,61	1,01	0,85	1,55
3	CEKA	7,83	2,22	3,06	7,71
4	DLTA	0,73	8,64	0,58	20,87
5	ICBP	3,65	2,43	1,13	11,21
6	INDF	6,45	1,50	0,80	5,85
7	MLBI	-14,92	0,83	1,35	52,67
8	MYOR	3,36	2,39	1,40	10,93
9	ROTI	1,93	2,26	0,55	2,97
10	SKLT	16,43	1,26	1,44	3,61
11	STTP	4,79	2,64	1,21	9,22
12	ULTJ	1,86	4,19	0,94	13,72

4. Data Perusahaan *Food and Beverage* Tahun 2018

No	Kode Perusahaan	Variabel X			Variabel Y
		X1 (WCTO)	X2 (CR)	X3(TATO)	Y (ROA)
1	ADES	7,91	1,39	0,91	6,01
2	BUDI	571,50	1,00	0,75	1,49
3	CEKA	5,58	5,11	3,10	7,93
4	DLTA	0,75	7,20	0,59	22,19
5	ICBP	5,58	1,95	1,12	13,56
6	INDF	35,48	1,07	0,76	5,14
7	MLBI	-10,21	0,78	1,24	42,39
8	MYOR	3,05	2,60	1,37	10,01
9	ROTI	2,05	3,57	0,63	2,89
10	SKLT	15,98	1,22	1,40	4,28
11	STTP	4,92	1,85	1,07	9,69
12	ULTJ	2,54	4,40	0,99	12,63

5. Data Perusahaan *Food and Beverage* Tahun 2019

No	Kode Perusahaan	Variabel X			Variabel Y
		X1 (WCTO)	X2 (CR)	X3(TATO)	Y (ROA)
1	ADES	4,74	2,00	1,01	10,20
2	BUDI	410,13	1,01	0,10	2,13
3	CEKA	2,67	6,26	2,24	15,47
4	DLTA	0,73	8,05	0,58	22,29
5	ICBP	4,20	2,54	1,09	13,85
6	INDF	11,40	1,27	0,80	6,14
7	MLBI	-8,71	0,73	1,28	41,63
8	MYOR	2,77	3,43	1,31	10,71
9	ROTI	4,35	1,69	0,71	5,05
10	SKLT	15,06	1,29	1,62	5,68
11	STTP	4,64	2,85	1,22	16,75
12	ULTJ	2,17	4,44	0,94	15,67

Lampiran 3. Perhitungan Working Capital Turnover (WCTO)

$$WCTO = \frac{\text{Penjualan bersih}}{\text{Modal Kerja}(\text{current assets} - \text{current liabilities})}$$

1. Perhitungan WCTO Tahun 2015

No	Kode	Penjualan	Modal Kerja		Modal kerja	WCTO
	Perusahaan		Current Asset	Current Liabilities		
1	ADES	669.725	276.323	199.364	76.959	8,70
2	BUDI	2.378.805	1.492.365	1.491.109	1.256	1.893,95
3	CEKA	3.485.734	1.253.019	816.471	436.548	7,98
4	DLTA	699.507	902.007	140.419	761.588	0,92
5	ICBP	31.741.094	13.961.500	6.002.344	7.959.156	3,99
6	INDF	64.061.947	42.816.745	25.107.538	17.709.207	3,62
7	MLBI	2.696.318	709.955	1.215.227	- 505.272	- 5,34
8	MYOR	14.818.731	7.454.347	3.151.495	4.302.852	3,44
9	ROTI	2.174.502	812.991	395.920	417.071	5,21
10	SKLT	745.108	189.759	159.133	30.626	24,33
11	STTP	2.544.278	875.469	554.491	320.978	7,93
12	ULTJ	4.393.933	2.103.565	561.628	1.541.937	2,85

2. Perhitungan WCTO Tahun 2016

No	Kode	Penjualan	Modal Kerja		Modal kerja	WCTO
	Perusahaan		Current Asset	Current Liabilities		
1	ADES	887.663	319.614	195.466	124.148	7,15
2	BUDI	2.467.553	1.092.360	1.090.816	1.544	1.598,16
3	CEKA	4.115.542	1.103.865	504.209	599.656	6,86
4	DLTA	774.968	1.048.134	137.842	910.292	0,85
5	ICBP	34.466.069	15.571.362	6.469.785	9.101.577	3,79
6	INDF	66.659.484	28.985.443	19.219.441	9.766.002	6,83
7	MLBI	3.263.311	901.258	1.326.261	- 425.003	- 7,68
8	MYOR	18.349.960	8.739.783	3.884.051	4.855.732	3,78
9	ROTI	2.521.921	949.414	320.502	628.912	4,01
10	SKLT	833.850	222.687	169.303	53.384	15,62
11	STTP	2.629.107	921.134	556.752	364.382	7,22
12	ULTJ	4.685.988	2.874.822	593.562	2.281.260	2,05

3. Perhitungan WCTO Tahun 2017

No	Kode	Penjualan	Modal Kerja		Modal kerja	WCTO
	Perusahaan		Current Asset	Current Liabilities		
1	ADES	814.490	294.244	244.888	49.356	16,50
2	BUDI	2.510.578	1.027.489	1.019.986	7.503	334,61
3	CEKA	4.257.738	988.480	444.383	544.097	7,83
4	DLTA	777.308	1.206.576	139.685	1.066.891	0,73
5	ICBP	35.606.593	16.579.331	6.827.588	9.751.743	3,65
6	INDF	70.186.618	32.515.399	21.637.763	10.877.636	6,45
7	MLBI	3.389.736	1.076.845	1.304.114	- 227.269	- 14,92
8	MYOR	20.816.674	10.674.200	4.473.628	6.200.572	3,36
9	ROTI	2.491.100	2.319.937	1.027.177	1.292.760	1,93
10	SKLT	914.189	267.129	211.493	55.636	16,43
11	STTP	2.825.409	947.986	358.663	589.323	4,79
12	ULTJ	4.879.559	3.439.990	820.625	2.619.365	1,86

4. Perhitungan WCTO Tahun 2018

No	Kode Perusahaan	Penjualan	Modal Kerja		Modal kerja	WCTO
			Current Asset	Current Liabilities		
1	ADES	804.302	364.138	262.397	101.741	7,91
2	BUDI	2.647.193	1.472.140	1.467.508	4.632	571,50
3	CEKA	3.629.328	809.166	158.256	650.910	5,58
4	DLTA	893.006	1.384.228	192.299	1.191.929	0,75
5	ICBP	38.413.407	14.121.568	7.235.398	6.886.170	5,58
6	INDF	73.394.728	33.272.618	31.204.102	2.068.516	35,48
7	MLBI	3.574.801	1.228.961	1.578.919	- 349.958	- 10,21
8	MYOR	24.060.802	12.647.858	4.764.510	7.883.348	3,05
9	ROTI	2.766.545	1.876.409	525.422	1.350.987	2,05
10	SKLT	1.045.029	356.736	291.349	65.387	15,98
11	STTP	2.826.957	1.250.806	676.673	574.133	4,92
12	ULTJ	5.472.882	2.793.521	635.161	2.158.360	2,54

5. Perhitungan WCTO Tahun 2019

No	Kode Perusahaan	Penjualan	Modal Kerja		Modal kerja	WCTO
			Current Asset	Current Liabilities		
1	ADES	834.330	351.120	175.191	175.929	4,74
2	BUDI	3.003.768	1.141.009	1.133.685	7.324	410,13
3	CEKA	3.120.938	1.393.080	222.441	1.170.639	2,67
4	DLTA	827.136	1.292.805	160.587	1.132.218	0,73
5	ICBP	42.296.703	16.624.925	6.556.359	10.068.566	4,20
6	INDF	76.592.955	31.403.445	24.686.862	6.716.583	11,40
7	MLBI	3.711.405	1.162.802	1.588.693	- 425.891	- 8,71
8	MYOR	25.026.739	12.776.103	3.726.360	9.049.743	2,77
9	ROTI	3.337.022	1.874.411	1.106.938	767.473	4,35
10	SKLT	1.281.116	378.352	293.281	85.071	15,06
11	STTP	3.512.509	1.165.406	408.491	756.915	4,64
12	ULTJ	6.241.419	3.716.641	836.314	2.880.327	2,17

Lampiran 4. Perhitungan Current Ratio (CR)

$$\text{Current ratio} = \frac{\text{Aktiva Lancar}}{\text{Kewajiban Lancar}}$$

1. Perhitungan CR Tahun 2015

No	Kode	Current Asset	Current Liabilities	CR
	Perusahaan			
1	ADES	276.323	199.364	1,39
2	BUDI	1.492.365	1.491.109	1,00
3	CEKA	1.253.019	816.471	1,53
4	DLTA	902.007	140.419	6,42
5	ICBP	13.961.500	6.002.344	2,33
6	INDF	42.816.745	25.107.538	1,71
7	MLBI	709.955	1.215.227	0,58
8	MYOR	7.454.347	3.151.495	2,37
9	ROTI	812.991	395.920	2,05
10	SKLT	189.759	159.133	1,19
11	STTP	875.469	554.491	1,58
12	ULTJ	2.103.565	561.628	3,75

2. Perhitungan CR Tahun 2016

No	Kode	Current Asset	Current Liabilities	CR
	Perusahaan			
1	ADES	319.614	195.466	1,64
2	BUDI	1.092.360	1.090.816	1,00
3	CEKA	1.103.865	504.209	2,19
4	DLTA	1.048.134	137.842	7,60
5	ICBP	15.571.362	6.469.785	2,41
6	INDF	28.985.443	19.219.441	1,51
7	MLBI	901.258	1.326.261	0,68
8	MYOR	8.739.783	3.884.051	2,25
9	ROTI	949.414	320.502	2,96
10	SKLT	222.687	169.303	1,32
11	STTP	921.134	556.752	1,65
12	ULTJ	2.874.822	593.562	4,84

3. Perhitungan CR Tahun 2017

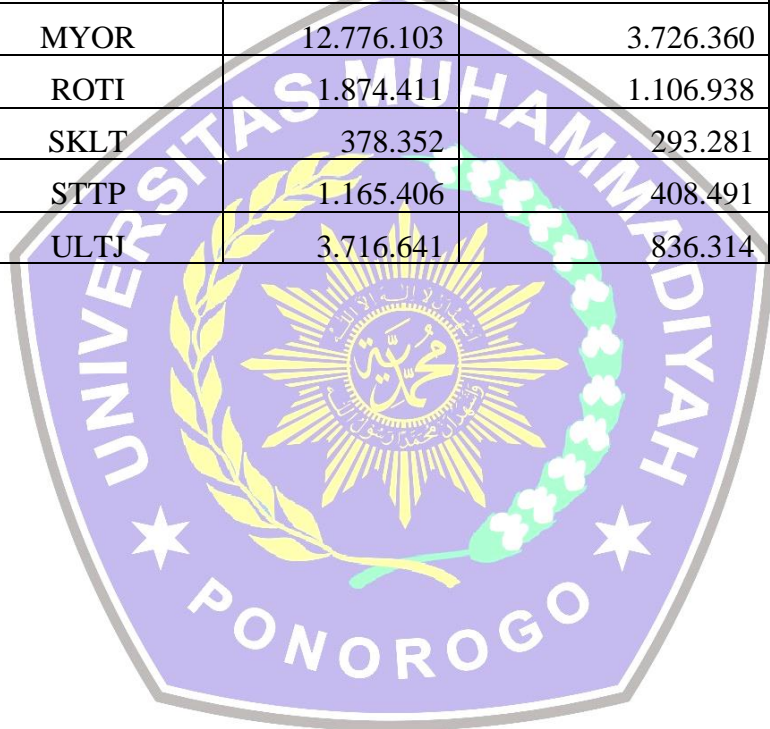
No	Kode	Current Asset	Current Liabilities	CR
	Perusahaan			
1	ADES	294.244	244.888	1,20
2	BUDI	1.027.489	1.019.986	1,01
3	CEKA	988.480	444.383	2,22
4	DLTA	1.206.576	139.685	8,64
5	ICBP	16.579.331	6.827.588	2,43
6	INDF	32.515.399	21.637.763	1,50
7	MLBI	1.076.845	1.304.114	0,83
8	MYOR	10.674.200	4.473.628	2,39
9	ROTI	2.319.937	1.027.177	2,26
10	SKLT	267.129	211.493	1,26
11	STTP	947.986	358.663	2,64
12	ULTJ	3.439.990	820.625	4,19

4. Perhitungan CR Tahun 2018

No	Kode	Current Asset	Current Liabilities	CR
	Perusahaan			
1	ADES	364.138	262.397	1,39
2	BUDI	1.472.140	1.467.508	1,00
3	CEKA	809.166	158.256	5,11
4	DLTA	1.384.228	192.299	7,20
5	ICBP	14.121.568	7.235.398	1,95
6	INDF	33.272.618	31.204.102	1,07
7	MLBI	1.228.961	1.578.919	0,78
8	MYOR	12.647.858	4.764.510	2,60
9	ROTI	1.876.409	525.422	3,57
10	SKLT	356.736	291.349	1,22
11	STTP	1.250.806	676.673	1,85
12	ULTJ	2.793.521	635.161	4,40

5. Perhitungan CR Tahun 2019

No	Kode	Current Asset	Current Liabilities	CR
	Perusahaan			
1	ADES	351.120	175.191	2,00
2	BUDI	1.141.009	1.133.685	1,01
3	CEKA	1.393.080	222.441	6,26
4	DLTA	1.292.805	160.587	8,05
5	ICBP	16.624.925	6.556.359	2,54
6	INDF	31.403.445	24.686.862	1,27
7	MLBI	1.162.802	1.588.693	0,73
8	MYOR	12.776.103	3.726.360	3,43
9	ROTI	1.874.411	1.106.938	1,69
10	SKLT	378.352	293.281	1,29
11	STTP	1.165.406	408.491	2,85
12	ULTJ	3.716.641	836.314	4,44



Lampiran 5. Perhitungan Total Asset Turnover (TATO)

$$TATO = \frac{\text{Penjualan}}{\text{Total Asset}}$$

1. Perhitungan TATO Tahun 2015

No	Kode Perusahaan	Penjualan	Total Asset	TATO
1	ADES	669.725	653.224	1,03
2	BUDI	2.378.805	3.265.953	0,73
3	CEKA	3.485.734	1.485.826	2,35
4	DLTA	699.507	1.038.322	0,67
5	ICBP	31.741.094	26.560.624	1,20
6	INDF	64.061.947	91.831.526	0,70
7	MLBI	2.696.318	2.100.853	1,28
8	MYOR	14.818.731	11.342.716	1,31
9	ROTI	2.174.502	2.706.324	0,80
10	SKLT	745.108	377.111	1,98
11	STTP	2.544.278	1.919.568	1,33
12	ULTJ	4.393.933	3.539.996	1,24

2. Perhitungan TATO Tahun 2016

No	Kode Perusahaan	Penjualan	Total Asset	TATO
1	ADES	887.663	767.479	1,16
2	BUDI	2.467.553	2.931.807	0,84
3	CEKA	4.115.542	1.425.964	2,89
4	DLTA	774.968	1.197.797	0,65
5	ICBP	34.466.069	28.901.948	1,19
6	INDF	66.659.484	82.174.515	0,81
7	MLBI	3.263.311	2.275.038	1,43
8	MYOR	18.349.960	12.922.422	1,42
9	ROTI	2.521.921	2.919.641	0,86
10	SKLT	833.850	568.240	1,47
11	STTP	2.629.107	2.336.411	1,13
12	ULTJ	4.685.988	4.239.200	1,11

3. Perhitungan TATO Tahun 2017

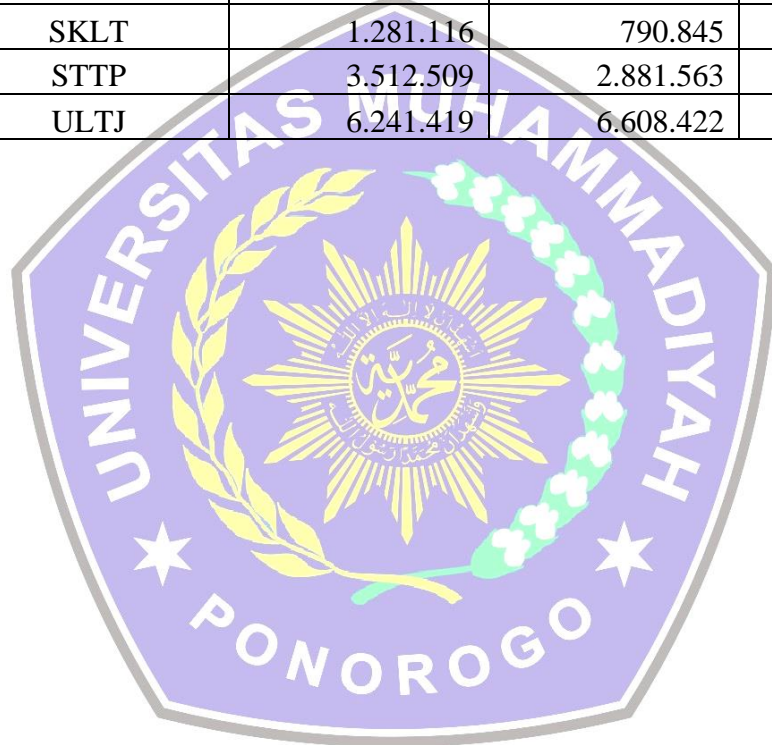
No	Kode Perusahaan	Penjualan	Total Asset	TATO
1	ADES	814.490	840.236	0,97
2	BUDI	2.510.578	2.939.456	0,85
3	CEKA	4.257.738	1.392.636	3,06
4	DLTA	777.308	1.340.843	0,58
5	ICBP	35.606.593	31.619.514	1,13
6	INDF	70.186.618	87.939.488	0,80
7	MLBI	3.389.736	2.510.078	1,35
8	MYOR	20.816.674	14.915.850	1,40
9	ROTI	2.491.100	4.559.574	0,55
10	SKLT	914.189	636.284	1,44
11	STTP	2.825.409	2.342.432	1,21
12	ULTJ	4.879.559	5.186.940	0,94

4. Perhitungan TATO Tahun 2018

No	Kode Perusahaan	Penjualan	Total Asset	TATO
1	ADES	804.302	881.275	0,91
2	BUDI	2.647.193	3.392.980	0,78
3	CEKA	3.629.328	1.168.956	3,10
4	DLTA	893.006	1.523.517	0,59
5	ICBP	38.413.407	34.367.153	1,12
6	INDF	73.394.728	96.537.796	0,76
7	MLBI	3.574.801	2.889.501	1,24
8	MYOR	24.060.802	17.591.706	1,37
9	ROTI	2.766.545	4.393.810	0,63
10	SKLT	1.045.029	747.293	1,40
11	STTP	2.826.957	2.631.189	1,07
12	ULTJ	5.472.882	5.555.871	0,99

5. Perhitungan TATO Tahun 2019

No	Kode Perusahaan	Penjualan	Total Asset	TATO
1	ADES	834.330	822.375	1,01
2	BUDI	300.376	2.999.767	0,10
3	CEKA	3.120.938	1.393.079	2,24
4	DLTA	827.136	1.425.983	0,58
5	ICBP	42.296.703	38.709.314	1,09
6	INDF	76.592.955	96.198.559	0,80
7	MLBI	3.711.405	2.896.950	1,28
8	MYOR	25.026.739	19.037.918	1,31
9	ROTI	3.337.022	4.682.083	0,71
10	SKLT	1.281.116	790.845	1,62
11	STTP	3.512.509	2.881.563	1,22
12	ULTJ	6.241.419	6.608.422	0,94



Lampiran 6. Perhitungan Return on Asset (ROA)

$$ROA = \frac{\text{Laba bersih}}{\text{Total Asset}}$$

1. Perhitungan ROA Tahun 2015

No	Kode Perusahaan	Laba Bersih	Total Asset	ROA
1	ADES	32.839	653.224	5,03
2	BUDI	21.072	3.265.953	0,65
3	CEKA	106.549	1.485.826	7,17
4	DLTA	192.045	1.038.322	18,50
5	ICBP	2.923.148	26.560.624	11,01
6	INDF	3.709.501	91.831.526	4,04
7	MLBI	496.909	2.100.853	23,65
8	MYOR	1.250.233	11.342.716	11,02
9	ROTI	270.539	2.706.324	10,00
10	SKLT	20.067	377.111	5,32
11	STTP	185.705	1.919.568	9,67
12	ULTJ	523.100	3.539.996	14,78

2. Perhitungan ROA Tahun 2016

No	Kode Perusahaan	Laba Bersih	Total Asset	ROA
1	ADES	55.951	767.479	7,29
2	BUDI	38.624	2.931.807	1,32
3	CEKA	249.697	1.425.964	17,51
4	DLTA	254.509	1.197.797	21,25
5	ICBP	3.631.301	28.901.948	12,56
6	INDF	5.266.906	82.174.515	6,41
7	MLBI	1.320.186	2.275.038	43,17
8	MYOR	1.388.676	12.922.422	10,75
9	ROTI	279.777	2.919.641	9,58
10	SKLT	20.646	568.240	3,63
11	STTP	174.177	2.336.411	7,45
12	ULTJ	709.826	4.239.200	16,74

3. Perhitungan ROA Tahun 2017

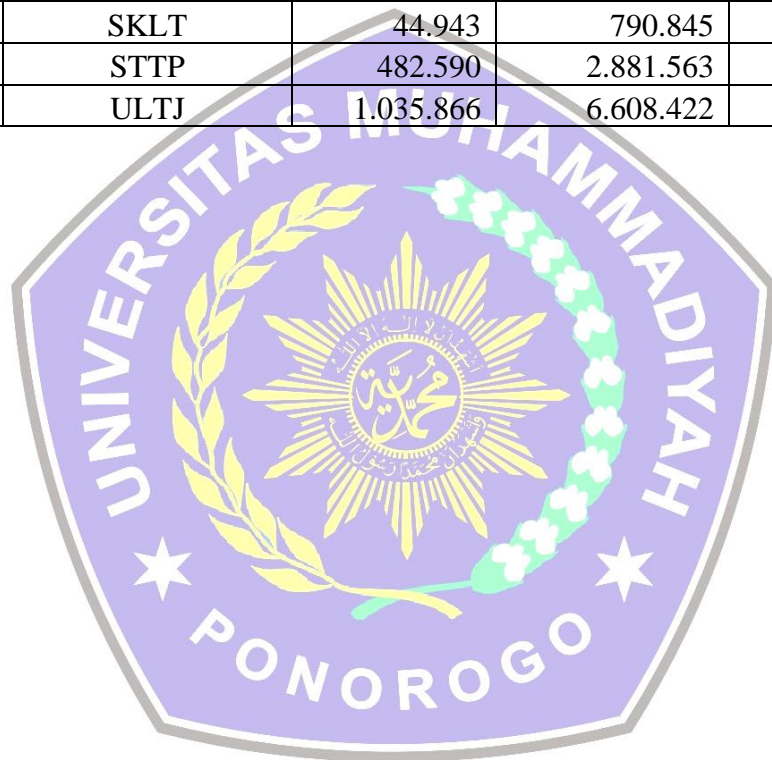
No	Kode Perusahaan	Laba Bersih	Total Asset	ROA
1	ADES	38.242	840.236	4,55
2	BUDI	45.691	2.939.456	1,55
3	CEKA	107.421	1.392.636	7,71
4	DLTA	279.773	1.340.843	20,87
5	ICBP	3.543.173	31.619.514	11,21
6	INDF	5.145.063	87.939.488	5,85
7	MLBI	1.780.020	2.510.078	52,67
8	MYOR	1.630.954	14.915.850	10,93
9	ROTI	135.364	4.559.574	2,97
10	SKLT	22.971	636.284	3,61
11	STTP	216.024	2.342.432	9,22
12	ULTJ	711.681	5.186.940	13,72

4. Perhitungan ROA Tahun 2018

No	Kode Perusahaan	Laba Bersih	Total Asset	ROA
1	ADES	52.958	881.275	6,01
2	BUDI	50.467	3.392.980	1,49
3	CEKA	92.649	1.168.956	7,93
4	DLTA	338.129	1.523.517	22,19
5	ICBP	4.658.781	34.367.153	13,56
6	INDF	4.961.851	96.537.796	5,14
7	MLBI	1.224.807	2.889.501	42,39
8	MYOR	1.760.435	17.591.706	10,01
9	ROTI	127.172	4.393.810	2,89
10	SKLT	31.955	747.293	4,28
11	STTP	255.089	2.631.189	9,69
12	ULTJ	701.607	5.555.871	12,63

5. Perhitungan ROA Tahun 2019

No	Kode Perusahaan	Laba Bersih	Total Asset	ROA
1	ADES	83.885	822.375	10,20
2	BUDI	64.021	2.999.767	2,13
3	CEKA	215.459	1.393.079	15,47
4	DLTA	317.815	1.425.983	22,29
5	ICBP	5.360.092	38.709.314	13,85
6	INDF	5.902.729	96.198.559	6,14
7	MLBI	1.206.059	2.896.950	41,63
8	MYOR	2.039.404	19.037.918	10,71
9	ROTI	236.518	4.682.083	5,05
10	SKLT	44.943	790.845	5,68
11	STTP	482.590	2.881.563	16,75
12	ULTJ	1.035.866	6.608.422	15,67



Lampiran 7. Output Data SPSS Hasil Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
X1 (WCTO)	46	-5.34	24.33	5.7311	5.38723
X2 (CR)	46	.58	7.60	2.6324	1.64328
X3 (TATO)	46	.55	2.89	1.1748	.46500
Y (ROA)	46	2.89	23.65	10.3522	5.31978
Valid N (listwise)	46				



Lampiran 8. Output Data SPSS Hasil Uji Normalitas

		Unstandardized Residual
N		46
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.28514677
Most Extreme Differences	Absolute	.113
	Positive	.096
	Negative	-.113
Test Statistic		.113
Asymp. Sig. (2-tailed)		.181 ^c

a. Test distribution is Normal.

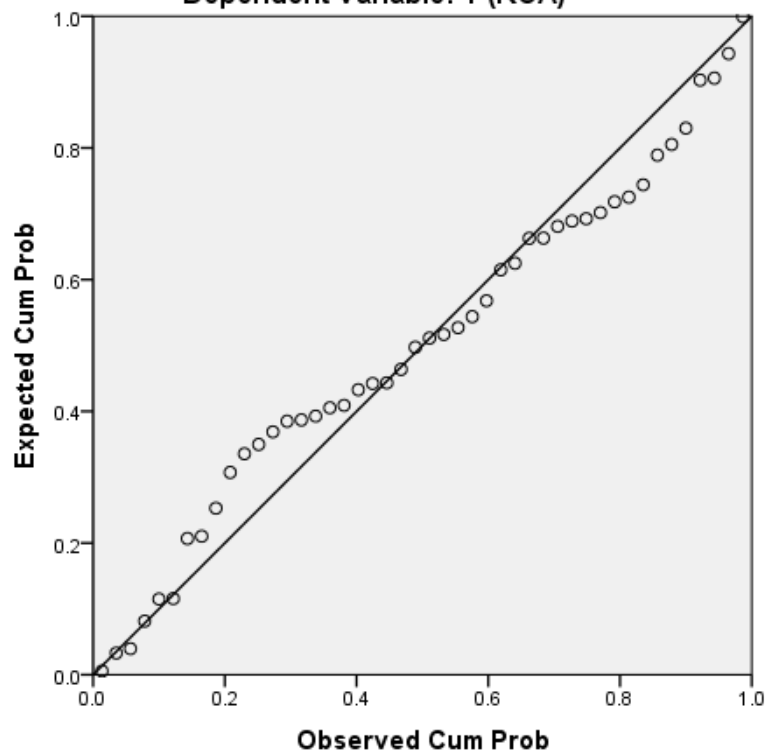
b. Calculated from data.

c. Lilliefors Significance Correction.



Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Y (ROA)



Lampiran 9. Output Data SPSS Hasil Uji Autokolerasi

Model Summary^b

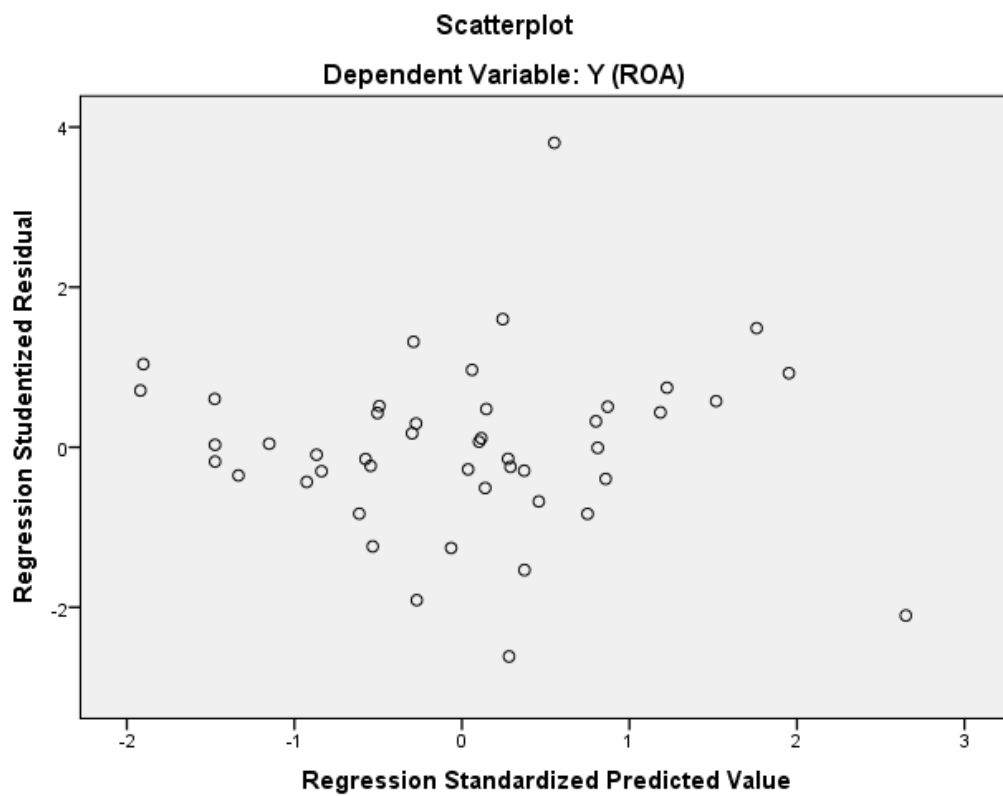
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.787 ^a	.619	.591	3.40045	1.700

a. Predictors: (Constant), X3 (TATO), X2 (CR), X1 (WCTO)

b. Dependent Variable: Y (ROA)



Lampiran 10. *Output Data SPSS Hasil Uji Heteroskedastisitas*



Lampiran 11. Output Data SPSS Hasil Uji Multikolinieritas

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	4.522	1.870		2.418	.020		
X1 (WCTO)	-.466	.112	-.472	-4.153	.000	.704	1.420
X2 (CR)	1.577	.352	.487	4.483	.000	.769	1.301
X3 (TATO)	3.700	1.162	.323	3.184	.003	.880	1.136

a. Dependent Variable: Y (ROA)



Lampiran 12. Output Data SPSS Hasil Uji Regresi Linier Berganda

Coefficients^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4.522	1.870		2.418	.020
X1 (WCTO)	-.466	.112	-.472	-4.153	.000
X2 (CR)	1.577	.352	.487	4.483	.000
X3 (TATO)	3.700	1.162	.323	3.184	.003

a. Dependent Variable: Y (ROA)



Lampiran 13. Output Data SPSS Hasil Uji Statistik t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.522	1.870		2.418	.020
	X1 (WCTO)	-.466	.112	-.472	-4.153	.000
	X2 (CR)	1.577	.352	.487	4.483	.000
	X3 (TATO)	3.700	1.162	.323	3.184	.003

a. Dependent Variable: Y (ROA)





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Akreditasi Institusi B oleh BAN-PT
(SK Nomor : 77/SK/BAN-PT/Ak-PPJ/PT/IV/2020)

BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : LATIFAH KARTIKASARI
2. NIM : 17414534
3. Jurusan : Manajemen S-1
4. Bidang : Keuangan
5. Alamat : Kumpulrejo Rt 17 Rw 06, Sumberbening, Bringin, Ngawi
6. Judul Skripsi : Pengaruh Working Capital Turnover, Current Ratio Dan Total Assets Turnover Terhadap Kinerja Keuangan Perusahaan Food And Beverage Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2015-2019
7. Masa Pembimbingan : September 2020 - Agustus 2021
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	KETERANGAN	Paraf Pembimbing
17/12/20	Revisi proposal	
19/01/21	Acc proposal	
10/1 '21	Revisi proposal	
21/01 '21	Acc bab proposal	
28/01 '21	Acc Bab 1, 2, 3	
17/3 '21	Revisi bab 1, 2, 3	
7/5 '21	Acc bab 1, 2, 3	
23/5 '21	Revisi BAB 4.5	
25/5 '21	Acc BAB 4.5	
15/6 '21	Revisi bab 4.5	
24/6 '21	Acc bab 4.5	

Tanggal Disetujui	KETERANGAN	Paraf Pembimbing

10. Tanggal Selesai Penulisan Skripsi : _____

11. Keterangan Bimbingan Telah Selesai : _____

12. Telah Di Evaluasi/Di Uji Dengan Nilai : _____ (angka)

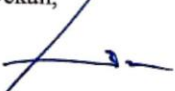
 _____ (huruf)

Pembimbing,



TITIRAPINI, SE, MM.
NIDN. 0005056301

Ponorogo, 30 November 2020
Dekan,



Dr. HADI SUMARSONO, M.Si
NIP. 19760508 200501 1 002

**FAKULTAS EKONOMI
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Alamat: Jalan Budi Utomo 10 Telp. 0352-481124 Ponorogo

Nomor: Istimewa

Ponorogo, 7 Juli 2021

Hal : Hasil Ujian Skripsi

Kepada :
Yth. Sdr. **LATIFAH KARTIKASARI**
Mahasiswa Fakultas Ekonomi
Universitas Muhammadiyah
di-
PONOROGO

Assalaamu'alaikum. Wr. Wb.

Berdasarkan hasil rapat Tim Penguji Skripsi tanggal 7 Juli 2021
Saudara dinyatakan:

LULUS / TIDAK LULUS

Keterangan :

Nilai :

Demikian pengumuman ini untuk diketahui.

Wassalaamu'alaikum. Wr. Wb.

Tim Penguji

