



Lampiran 1

Daftar Perusahaan Subsektor *Food And Beverages* Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2020

No	Kode Perusahaan	Nama Perusahaan
1	ADES	Akasha Wira International Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk
3	ALTO	Tri Banyan Tirta Tbk
4	BUDI	PT Budi Starch & Sweetener Tbk.
5	CAMP	PT Campina Ice Cream Industry Tbk.
6	BTEK	Bumi Teknokultura Unggul Tbk
7	CEKA	PT Wilmar Cahaya Indonesia Tbk.
8	CLEO	PT Sariguna Primatirta Tbk
9	COCO	PT Wahana Interfood Nusantara Tbk.
10	DLTA	Delta Djakarta Tbk
11	DMDN	PT Diamond Food Indonesia Tbk.
12	ENZO	PT Morenzo Abadi Perkasa Tbk
13	FOOD	PT Sentra Food Indonesia Tbk
14	GOOD	PT Garudafood Putra Putri Jaya Tbk.
15	HOKI	PT Buyung Poetra Sembada Tbk.
16	ICBP	Indofood CBP Sukses Makmur Tbk
17	IIKP	Inti Agri Resources Tbk
18	IKAN	PT Era Mandiri Cemerlang Tbk
19	INDF	Indofood Sukses Makmur Tbk

20	KEJU	PT Mulia Boga Raya Tbk
21	MGNA	PT Magna Investama Mandiri Tbk
22	MLBI	Multi Bintang Indonesia Tbk
23	MYOR	Mayora Indah Tbk
24	PANI	PT Pratama Abadi Nusa Industri Tbk.
25	PCAR	PT Prima Cakrawala Abadi Tbk
26	PMMP	PT Panca Mitra Multiperdana Tbk.
27	PSDN	Prasidha Aneka Niaga Tbk
28	PSGO	PT Palma Serasih Tbk.
29	ROTI	PT Nippon Indosari Corpindo Tbk
30	SKBM	Sekar Bumi Tbk
31	SKLT	Sekar Laut Tbk
32	STTP	PT Siantar Top Tbk
33	ULTJ	Ultra Jaya Milk Industry Tbk
34	WMUU	PT Widodo Makmur Unggas Tbk



Lampiran 2

Penyeleksian Sampel

No	Kode Perusahaan	Kriteria 1	Kriteria 2			Kriteria 3			Memenuhi Semua Kriteria
			2017	2018	2019	2017	2018	2019	
1	ADES	✓	✓	✓	✓	✓	✓	✓	✓
2	AISA	✓	✓	✓	✓	✓	✓	✓	✓
3	ALTO	✓	✓	✓	✓	✓	✓	✓	✓
4	BUDI	✓	✓	✓	✓	✓	✓	✓	✓
5	BTEK	✓	-	✓	✓	-	✓	✓	x
6	CAMP	✓	✓	✓	✓	✓	✓	✓	✓
7	CEKA	✓	✓	✓	✓	✓	✓	✓	✓
8	CLEO	✓	✓	✓	✓	✓	✓	✓	✓
9	COCO	✓	-	✓	✓	-	✓	✓	x
10	DLTA	✓	✓	✓	✓	✓	✓	✓	✓
11	DMND	✓	-	-	✓	-	-	✓	x
12	ENZO	✓	-	-	-	-	-	-	x
13	FOOD	✓	✓	✓	✓	✓	✓	✓	✓
14	GOOD	✓	✓	✓	✓	✓	✓	✓	✓
15	HOKI	✓	✓	✓	✓	✓	✓	✓	✓
16	ICBP	✓	✓	✓	✓	✓	✓	✓	✓
17	IIKP	✓	✓	✓	✓	✓	✓	✓	✓
18	IKAN	✓	-	-	✓	-	-	✓	x
19	INDF	✓	✓	✓	✓	✓	✓	✓	✓
20	KEJU	✓	-	-	✓	-	-	✓	x
21	MGNA	✓	-	✓	✓	-	✓	✓	x
22	MLBI	✓	✓	✓	✓	✓	✓	✓	✓
23	MYOR	✓	✓	✓	✓	✓	✓	✓	✓
24	PANI	✓	-	✓	✓	-	✓	✓	x
25	PCAR	✓	✓	✓	✓	✓	✓	✓	✓
26	PMMP	✓	-	-	-	-	-	-	x
27	PSDN	✓	✓	✓	✓	✓	✓	✓	✓
28	PSGO	✓	-	-	✓	-	-	✓	x
29	ROTI	✓	✓	✓	✓	✓	✓	✓	✓
30	SKBM	✓	✓	✓	✓	✓	✓	✓	✓
31	SKLT	✓	✓	✓	✓	✓	✓	✓	✓
32	STTP	✓	✓	✓	✓	✓	✓	✓	✓

33	ULTJ	✓	✓	✓	✓	✓	✓	✓	✓
34	WMUU	✓	-	-	-	-	-	-	x
Total Sampel									23

Keterangan :

Kriteria 1 : Perusahaan sub sektor *food and beverages* yang terdaftar di Bursa Efek Indonesia tahun 2017-2019.

Kriteria 2 : Perusahaan sub sektor *food and beverages* yang telah menerbitkan laporan keuangan baik berupa *annual report* atau *financial statement* pada tahun 2017-2019.

Kriteria 3 : Perusahaan sub sektor *food and beverages* yang menyajikan data rasio keuangan yang dibutuhkan pada tahun 2017-2019.



Lampiran 3

Daftar Hasil Perhitungan *Working Capital to Total Asset*

No	Kode	Tahun	Asset Lancar	Kewajiban Lancar	Total Asset	WCTA
1	ADES	2017	Rp 294,244.00	Rp 244,888.00	Rp 840,236.00	0.059
		2018	Rp 364,138.00	Rp 262,397.00	Rp 881,275.00	0.115
		2019	Rp 351,120.00	Rp 175,191.00	Rp 822,375.00	0.214
2	AISA	2017	Rp 881,092.00	Rp 4,154,427.00	Rp 1,981,940.00	-1.652
		2018	Rp 788,973.00	Rp 5,177,830.00	Rp 1,816,406.00	-2.416
		2019	Rp 474,261.00	Rp 1,152,923.00	Rp 1,868,966.00	-0.363
3	ALTO	2017	Rp 192,943,940,639.00	Rp 179,485,187,884.00	Rp 1,109,383,971,111.00	0.012
		2018	Rp 188,531,394,038.00	Rp 246,962,435,572.00	Rp 1,109,843,522,344.00	-0.053
		2019	Rp 176,818,868,579.00	Rp 200,070,083,238.00	Rp 1,103,450,087,164.00	-0.021
4	BUDI	2017	Rp 1,027,489.00	Rp 1,019,986.00	Rp 2,939,456.00	0.003
		2018	Rp 1,472,140.00	Rp 1,467,508.00	Rp 3,392,980.00	0.001
		2019	Rp 1,141,009.00	Rp 1,133,685.00	Rp 2,999,767.00	0.002
5	CAMP	2017	Rp 864,515,740,386.00	Rp 54,639,027,443.00	Rp 1,211,184,522,659.00	0.669
		2018	Rp 664,681,699,769.00	Rp 61,322,975,128.00	Rp 1,004,275,813,783.00	0.601
		2019	Rp 723,916,345,285.00	Rp 57,300,411,135.00	Rp 1,057,529,235,985.00	0.630
6	CEKA	2017	Rp 988,479,957,549.00	Rp 444,383,077,820.00	Rp 1,392,636,444,501.00	0.391
		2018	Rp 809,166,450,672.00	Rp 158,255,592,250.00	Rp 1,168,956,042,706.00	0.557
		2019	Rp 1,067,652,078,121.00	Rp 222,440,530,626.00	Rp 1,393,079,542,074.00	0.607
7	CLEO	2017	Rp 144,179,181,317.00	Rp 116,843,320,205.00	Rp 660,917,775,322.00	0.041
		2018	Rp 198,544,322,066.00	Rp 121,061,155,519.00	Rp 833,933,861,594.00	0.093
		2019	Rp 240,755,729,131.00	Rp 204,953,165,337.00	Rp 1,245,144,303,719.00	0.029
8	DLTA	2017	Rp 1,206,576,189.00	Rp 139,684,908.00	Rp 1,340,842,765.00	0.796
		2018	Rp 1,384,227,944.00	Rp 192,299,843.00	Rp 1,523,517,170.00	0.782
		2019	Rp 1,292,805,083.00	Rp 160,587,363.00	Rp 1,425,983,722.00	0.794
9	FOOD	2017	Rp 44,999,589,910.00	Rp 91,345,426,915.00	Rp 126,644,526,250.00	-0.366
		2018	Rp 43,059,035,473.00	Rp 56,426,493,405.00	Rp 126,697,833,403.00	-0.106
		2019	Rp 39,436,012,770.00	Rp 34,921,473,609.00	Rp 118,586,648,946.00	0.038
10	GOOD	2017	Rp 1,506,661,877,655.00	Rp 1,516,184,849,187.00	Rp 3,564,218,091,628.00	-0.003
		2018	Rp 1,570,545,769,306.00	Rp 1,328,163,043,500.00	Rp 4,212,408,305,683.00	0.058
		2019	Rp 1,999,886,108,743.00	Rp 1,303,881,731,637.00	Rp 5,063,067,672,414.00	0.137
11	HOKI	2017	Rp 402,492,112,857.00	Rp 88,130,681,014.00	Rp 576,963,542,579.00	0.545
		2018	Rp 490,747,589,782.00	Rp 183,224,424,681.00	Rp 758,846,556,031.00	0.405
		2019	Rp 483,422,211,591.00	Rp 161,901,915,986.00	Rp 848,676,035,300.00	0.379

12	ICBP	2017	Rp 16,579,331.00	Rp 6,827,588.00	Rp 31,619,514.00	0.308
		2018	Rp 14,121,568.00	Rp 7,235,398.00	Rp 34,367,153.00	0.200
		2019	Rp 16,624,925.00	Rp 6,556,359.00	Rp 38,709,314.00	0.260
13	IIKP	2017	Rp 18,602,111,558.00	Rp 22,704,492,271.00	Rp 313,924,526,593.00	-0.013
		2018	Rp 21,055,644,654.00	Rp 22,158,317,850.00	Rp 298,090,648,072.00	-0.004
		2019	Rp 123,860,216,383.00	Rp 22,889,516,184.00	Rp 384,481,206,140.00	0.263
14	INDF	2017	Rp 32,948,131.00	Rp 41,298,111.00	Rp 88,400,877.00	-0.094
		2018	Rp 33,272,618.00	Rp 46,620,996.00	Rp 96,537,796.00	-0.138
		2019	Rp 31,403,445.00	Rp 24,686,862.00	Rp 96,198,559.00	0.070
15	MLBI	2017	Rp 1,076,845.00	Rp 1,304,114.00	Rp 2,510,078.00	-0.091
		2018	Rp 1,228,961.00	Rp 1,578,919.00	Rp 2,889,501.00	-0.121
		2019	Rp 1,162,802.00	Rp 1,588,693.00	Rp 2,896,950.00	-0.147
16	MYOR	2017	Rp 10,674,199,571,313.00	Rp 4,473,628,322,956.00	Rp 14,915,849,800,251.00	0.416
		2018	Rp 12,647,858,727,872.00	Rp 4,764,510,387,113.00	Rp 17,591,706,426,634.00	0.448
		2019	Rp 12,776,102,781,513.00	Rp 3,726,359,539,201.00	Rp 19,037,918,806,473.00	0.475
17	PCAR	2017	Rp 102,516,143,530.00	Rp 36,483,673,038.00	Rp 140,807,574,026.00	0.469
		2018	Rp 86,383,519,237.00	Rp 23,934,318,332.00	Rp 117,423,511,774.00	0.532
		2019	Rp 81,197,082,570.00	Rp 33,133,870,056.00	Rp 124,735,506,555.00	0.385
18	PSDN	2017	Rp 387,076,417,966.00	Rp 333,943,794,874.00	Rp 691,014,455,523.00	0.077
		2018	Rp 369,067,844,907.00	Rp 361,013,085,421.00	Rp 697,657,400,651.00	0.012
		2019	Rp 285,684,939,859.00	Rp 476,227,967.00	Rp 763,492,320,252.00	0.374
19	ROTI	2017	Rp 2,319,937,439,019.00	Rp 1,027,176,531,240.00	Rp 4,559,573,709,411.00	0.284
		2018	Rp 1,876,409,299,238.00	Rp 525,422,150,049.00	Rp 4,393,810,380,883.00	0.307
		2019	Rp 1,874,411,044,438.00	Rp 1,106,938,318,565.00	Rp 4,682,083,844,951.00	0.164
20	SKBM	2017	Rp 836,639,597,232.00	Rp 511,596,750,506.00	Rp 1,623,027,475,045.00	0.200
		2018	Rp 851,410,216,636.00	Rp 615,506,825,729.00	Rp 1,771,365,972,009.00	0.133
		2019	Rp 889,743,651,128.00	Rp 668,931,501,885.00	Rp 1,820,383,352,811.00	0.121
21	SKLT	2017	Rp 267,129,479,669.00	Rp 211,493,160,519.00	Rp 636,284,210,210.00	0.087
		2018	Rp 356,735,670,030.00	Rp 291,349,105,535.00	Rp 747,293,725,435.00	0.087
		2019	Rp 378,352,247,338.00	Rp 293,281,364,781.00	Rp 790,845,543,826.00	0.108
22	STTP	2017	Rp 940,212,374,995.00	Rp 358,963,437,494.00	Rp 2,342,432,443,196.00	0.248
		2018	Rp 1,250,806,822,918.00	Rp 676,673,564,908.00	Rp 2,631,189,810,030.00	0.218
		2019	Rp 1,165,406,301,686.00	Rp 408,490,550,651.00	Rp 2,881,563,083,954.00	0.263
23	ULTJ	2017	Rp 3,439,990.00	Rp 820,625.00	Rp 5,175,896.00	0.506
		2018	Rp 2,793,521.00	Rp 635,161.00	Rp 5,555,871.00	0.388
		2019	Rp 3,716,641.00	Rp 836,314.00	Rp 6,608,422.00	0.436

Lampiran 4

Daftar Hasil Perhitungan *Debt to Equity Ratio*

No	Kode Perusahaan	Tahun	Total Utang	Total Ekuitas	DER
1	ADES	2017	Rp 417,225.00	Rp 423,011.00	0.986
		2018	Rp 399,361.00	Rp 481,914.00	0.829
		2019	Rp 254,438.00	Rp 567,937.00	0.448
2	AISA	2017	Rp 5,329,841.00	Rp (3,347,901.00)	-1.592
		2018	Rp 5,267,348.00	Rp (3,450,942.00)	-1.526
		2019	Rp 3,526,819.00	Rp 1,868,966.00	1.887
3	ALTO	2017	Rp 690,099,182,411.00	Rp 419,284,788,700.00	1.646
		2018	Rp 722,716,844,799.00	Rp 387,126,677,545.00	1.867
		2019	Rp 722,719,563,550.00	Rp 380,730,523,614.00	1.898
4	BUDI	2017	Rp 1,744,756.00	Rp 1,194,700.00	1.460
		2018	Rp 2,166,496.00	Rp 1,226,484.00	1.766
		2019	Rp 1,714,449.00	Rp 1,285,318.00	1.334
5	CAMP	2017	Rp 373,272,941,443.00	Rp 837,911,581,216.00	0.445
		2018	Rp 118,853,215,128.00	Rp 885,422,598,655.00	0.134
		2019	Rp 122,136,752,135.00	Rp 935,392,483,850.00	0.131
6	CEKA	2017	Rp 489,592,257,434.00	Rp 903,044,187,067.00	0.542
		2018	Rp 192,308,466,864.00	Rp 976,647,575,842.00	0.197
		2019	Rp 261,784,845,240.00	Rp 1,131,294,696,834.00	0.231
7	CLEO	2017	Rp 362,948,247,159.00	Rp 297,969,528,163.00	1.218
		2018	Rp 198,455,391,702.00	Rp 635,478,469,892.00	0.312
		2019	Rp 478,844,867,693.00	Rp 766,299,436,026.00	0.625
8	DLTA	2017	Rp 196,197,372.00	Rp 1,144,645,393.00	0.171
		2018	Rp 239,353,356.00	Rp 1,284,163,814.00	0.186
		2019	Rp 212,420,390.00	Rp 1,213,563,332.00	0.175
9	FOOD	2017	Rp 114,694,195,622.00	Rp 11,950,330,628.00	9.598
		2018	Rp 71,727,921,873.00	Rp 54,969,911,530.00	1.305
		2019	Rp 44,535,029,072.00	Rp 74,051,619,874.00	0.601
10	GOOD	2017	Rp 2,305,037,876,675.00	Rp 1,259,180,214,953.00	1.831
		2018	Rp 1,722,999,829,003.00	Rp 2,489,408,476,680.00	0.692
		2019	Rp 2,297,546,907,499.00	Rp 2,765,520,764,915.00	0.831
11	HOKI	2017	Rp 100,983,030,820.00	Rp 475,980,511,759.00	0.212
		2018	Rp 195,678,977,792.00	Rp 563,167,578,239.00	0.347
		2019	Rp 207,108,590,481.00	Rp 641,567,444,819.00	0.323

12	ICBP	2017	Rp 11,295,184.00	Rp 20,324,330.00	0.556
		2018	Rp 11,660,003.00	Rp 22,707,150.00	0.513
		2019	Rp 12,038,210.00	Rp 26,671,104.00	0.451
13	IIKP	2017	Rp 25,036,566,757.00	Rp 288,887,959,836.00	0.087
		2018	Rp 23,746,905,995.00	Rp 274,343,742,077.00	0.087
		2019	Rp 25,039,869,959.00	Rp 359,441,336,181.00	0.070
14	INDF	2017	Rp 41,298,111.00	Rp 47,102,766.00	0.877
		2018	Rp 46,620,996.00	Rp 49,916,800.00	0.934
		2019	Rp 41,996,071.00	Rp 54,202,488.00	0.775
15	MLBI	2017	Rp 1,445,173.00	Rp 1,064,905.00	1.357
		2018	Rp 1,721,965.00	Rp 1,167,536.00	1.475
		2019	Rp 1,750,943.00	Rp 1,146,007.00	1.528
16	MYOR	2017	Rp 7,561,503,434,179.00	Rp 7,354,346,366,072.00	1.028
		2018	Rp 9,049,161,944,940.00	Rp 8,542,544,481,694.00	1.059
		2019	Rp 9,137,978,611,155.00	Rp 9,899,940,195,318.00	0.923
17	PCAR	2017	Rp 44,941,281,197.00	Rp 95,866,292,829.00	0.469
		2018	Rp 28,973,210,457.00	Rp 88,450,301,317.00	0.328
		2019	Rp 40,503,414,153.00	Rp 84,232,092,402.00	0.481
18	PSDN	2017	Rp 391,494,545,680.00	Rp 299,519,909,843.00	1.307
		2018	Rp 454,760,270,998.00	Rp 242,897,129,653.00	1.872
		2019	Rp 587,528,831,446.00	Rp 175,963,488,806.00	3.339
19	ROTI	2017	Rp 1,739,467,993,982.00	Rp 2,820,105,715,429.00	0.617
		2018	Rp 1,476,909,260,772.00	Rp 2,916,901,120,111.00	0.506
		2019	Rp 1,589,486,465,854.00	Rp 3,092,597,379,097.00	0.514
20	SKBM	2017	Rp 599,790,014,646.00	Rp 1,023,237,460,399.00	0.586
		2018	Rp 730,789,419,438.00	Rp 1,040,576,552,571.00	0.702
		2019	Rp 784,562,971,811.00	Rp 1,035,820,381,000.00	0.757
21	SKLT	2017	Rp 328,714,435,982.00	Rp 307,569,774,228.00	1.069
		2018	Rp 408,057,718,435.00	Rp 339,236,007,000.00	1.203
		2019	Rp 410,463,595,860.00	Rp 380,381,947,966.00	1.079
22	STTP	2017	Rp 957,660,374,836.00	Rp 1,384,772,068,360.00	0.692
		2018	Rp 984,801,863,078.00	Rp 1,646,387,946,952.00	0.598
		2019	Rp 733,556,075,974.00	Rp 2,148,007,007,980.00	0.342
23	ULTJ	2017	Rp 978,185.00	Rp 4,197,711.00	0.233
		2018	Rp 780,915.00	Rp 4,774,956.00	0.164
		2019	Rp 953,283.00	Rp 5,655,139.00	0.169

Lampiran 5

Daftar Hasil Perhitungan *Receivable Turnover*

No	Kode Perusahaan	Tahun	Penjualan Kredit	Piutang	Receivable Turnover
1	ADES	2017	Rp 814,490.00	Rp 140,594.00	5.793
		2018	Rp 804,302.00	Rp 131,862.00	6.100
		2019	Rp 834,330.00	Rp 134,404.00	6.208
2	AISA	2017	Rp 1,950,589.00	Rp 485,718.00	4.016
		2018	Rp 1,583,265.00	Rp 417,507.00	3.792
		2019	Rp 1,510,427.00	Rp 207,871.00	7.266
3	ALTO	2017	Rp 262,143,990,839.00	Rp 41,149,558,556.00	6.371
		2018	Rp 290,274,839,317.00	Rp 49,839,466,350.00	5.824
		2019	Rp 343,971,642,312.00	Rp 44,532,793,246.00	7.724
4	BUDI	2017	Rp 2,510,578.00	Rp 448,159.00	5.602
		2018	Rp 2,647,193.00	Rp 627,380.00	4.219
		2019	Rp 3,003,768.00	Rp 568,977.00	5.279
5	CAMP	2017	Rp 944,837,322,446.00	Rp 170,149,750,757.00	5.553
		2018	Rp 961,136,629,003.00	Rp 193,458,573,978.00	4.968
		2019	Rp 1,028,952,947,818.00	Rp 182,571,429,184.00	5.636
6	CEKA	2017	Rp 4,257,738,486,908.00	Rp 289,906,617,201.00	14.687
		2018	Rp 3,629,327,583,572.00	Rp 289,946,271,219.00	12.517
		2019	Rp 3,120,937,098,980.00	Rp 358,465,058,788.00	8.706
7	CLEO	2017	Rp 614,677,561,202.00	Rp 64,708,424,158.00	9.499
		2018	Rp 831,104,026,853.00	Rp 89,615,990,264.00	9.274
		2019	Rp 1,088,679,619,907.00	Rp 112,813,449,527.00	9.650
8	DLTA	2017	Rp 777,308,328.00	Rp 146,029,615.00	5.323
		2018	Rp 893,006,350.00	Rp 157,118,125.00	5.684
		2019	Rp 827,136,727.00	Rp 197,060,469.00	4.197
9	FOOD	2017	Rp 100,274,647,532.00	Rp 32,723,495,610.00	3.064
		2018	Rp 122,056,432,243.00	Rp 25,724,349,362.00	4.745
		2019	Rp 126,256,859,256.00	Rp 25,996,124,146.00	4.857
10	GOOD	2017	Rp 7,480,628,488,726.00	Rp 500,189,973,769.00	14.956
		2018	Rp 8,048,946,664,266.00	Rp 443,672,549,309.00	18.142
		2019	Rp 8,438,631,355,699.00	Rp 482,918,390,746.00	17.474
11	HOKI	2017	Rp 1,209,215,316,632.00	Rp 250,563,678,041.00	4.826
		2018	Rp 1,430,785,280,985.00	Rp 261,467,352,991.00	5.472
		2019	Rp 1,653,031,823,505.00	Rp 249,970,161,581.00	6.613

12	ICBP	2017	Rp 35,606,593.00	Rp 3,871,252.00	9.198
		2018	Rp 38,413,407.00	Rp 4,128,191.00	9.305
		2019	Rp 42,296,703.00	Rp 4,049,290.00	10.445
13	IIKP	2017	Rp 21,412,753,784.00	Rp 4,424,790,000.00	4.839
		2018	Rp 17,802,375,343.00	Rp 3,247,370,000.00	5.482
		2019	Rp 20,078,357,205.00	Rp 5,378,885,028.00	3.733
14	INDF	2017	Rp 70,186,618.00	Rp 5,039,733.00	13.927
		2018	Rp 73,394,728.00	Rp 5,401,971.00	13.587
		2019	Rp 76,592,955.00	Rp 5,406,033.00	14.168
15	MLBI	2017	Rp 3,389,736.00	Rp 572,397.00	5.922
		2018	Rp 3,649,615.00	Rp 605,643.00	6.026
		2019	Rp 3,711,405.00	Rp 860,651.00	4.312
16	MYOR	2017	Rp 20,816,673,946,473.00	Rp 5,744,121,818,525.00	3.624
		2018	Rp 24,060,802,395,725.00	Rp 5,572,866,721,797.00	4.317
		2019	Rp 25,026,739,472,547.00	Rp 5,901,994,049,176.00	4.240
17	PCAR	2017	Rp 135,431,651,945.00	Rp 13,167,228,718.00	10.286
		2018	Rp 176,509,268,479.00	Rp 44,109,411,030.00	4.002
		2019	Rp 62,720,091,934.00	Rp 48,964,487,104.00	1.281
18	PSDN	2017	Rp 1,399,580,416,996.00	Rp 94,365,538,924.00	14.831
		2018	Rp 1,334,070,483,011.00	Rp 92,099,462,989.00	14.485
		2019	Rp 1,224,283,552,949.00	Rp 71,799,675,436.00	17.051
19	ROTI	2017	Rp 2,491,100,179,560.00	Rp 324,917,530,235.00	7.667
		2018	Rp 2,766,545,866,684.00	Rp 412,949,853,861.00	6.699
		2019	Rp 3,337,022,314,624.00	Rp 481,573,100,686.00	6.929
20	SKBM	2017	Rp 1,841,487,199,828.00	Rp 200,512,105,090.00	9.184
		2018	Rp 1,953,910,957,160.00	Rp 245,715,957,629.00	7.952
		2019	Rp 2,104,704,872,583.00	Rp 277,933,472,039.00	7.573
21	SKLT	2017	Rp 914,188,759,779.00	Rp 120,296,300,417.00	7.599
		2018	Rp 1,045,029,834,378.00	Rp 169,035,452,486.00	6.182
		2019	Rp 1,281,116,255,236.00	Rp 182,138,380,540.00	7.034
22	STTP	2017	Rp 2,825,409,180,889.00	Rp 370,294,715,115.00	7.630
		2018	Rp 2,826,957,323,397.00	Rp 422,375,898,115.00	6.693
		2019	Rp 3,512,509,168,853.00	Rp 541,811,807,501.00	6.483
23	ULTJ	2017	Rp 4,879,559.00	Rp 504,629.00	9.670
		2018	Rp 5,472,882.00	Rp 530,498.00	10.316
		2019	Rp 6,241,419.00	Rp 613,245.00	10.178

Lampiran 6

Daftar Hasil Perhitungan *Inventory Turnover*

No	Kode Perusahaan	Tahun	Penjualan	Persediaan	Inventory Turnover
1	ADES	2017	Rp 814,490.00	Rp 107,977.00	7.543
		2018	Rp 804,302.00	Rp 109,137.00	7.370
		2019	Rp 834,330.00	Rp 78,755.00	10.594
2	AISA	2017	Rp 1,950,589.00	Rp 91,912.00	21.222
		2018	Rp 1,583,265.00	Rp 67,547.00	23.439
		2019	Rp 1,510,427.00	Rp 77,161.00	19.575
3	ALTO	2017	Rp 262,143,990,839.00	Rp 125,753,902,334.00	2.085
		2018	Rp 290,274,839,317.00	Rp 121,306,183,449.00	2.393
		2019	Rp 343,971,642,312.00	Rp 115,601,575,304.00	2.975
4	BUDI	2017	Rp 2,510,578.00	Rp 442,334.00	5.676
		2018	Rp 2,647,193.00	Rp 675,596.00	3.918
		2019	Rp 3,003,768.00	Rp 495,570.00	6.061
5	CAMP	2017	Rp 944,837,322,446.00	Rp 151,777,634,348.00	6.225
		2018	Rp 961,136,629,003.00	Rp 166,906,099,156.00	5.759
		2019	Rp 1,028,952,947,818.00	Rp 171,000,649,858.00	6.017
6	CEKA	2017	Rp 4,257,738,486,908.00	Rp 415,268,436,704.00	10.253
		2018	Rp 3,629,327,583,572.00	Rp 332,754,905,703.00	10.907
		2019	Rp 3,120,937,098,980.00	Rp 262,081,626,426.00	11.908
7	CLEO	2017	Rp 614,677,561,202.00	Rp 64,177,396,909.00	9.578
		2018	Rp 831,104,026,853.00	Rp 94,918,129,811.00	8.756
		2019	Rp 1,088,679,619,907.00	Rp 100,220,176,995.00	10.863
8	DLTA	2017	Rp 777,308,328.00	Rp 178,863,917.00	4.346
		2018	Rp 893,006,350.00	Rp 205,396,087.00	4.348
		2019	Rp 827,136,727.00	Rp 207,460,611.00	3.987
9	FOOD	2017	Rp 100,274,647,532.00	Rp 7,951,740,673.00	12.610
		2018	Rp 122,056,432,243.00	Rp 13,987,749,956.00	8.726
		2019	Rp 126,256,859,256.00	Rp 11,619,347,912.00	10.866
10	GOOD	2017	Rp 7,480,628,488,726.00	Rp 725,577,285,563.00	10.310
		2018	Rp 8,048,946,664,266.00	Rp 810,645,851,791.00	9.929
		2019	Rp 8,438,631,355,699.00	Rp 804,886,752,999.00	10.484
11	HOKI	2017	Rp 1,209,215,316,632.00	Rp 71,875,799,840.00	16.824
		2018	Rp 1,430,785,280,985.00	Rp 142,212,647,161.00	10.061
		2019	Rp 1,653,031,823,505.00	Rp 156,029,530,465.00	10.594

12	ICBP	2017	Rp 35,606,593.00	Rp 3,261,635.00	10.917
		2018	Rp 38,413,407.00	Rp 4,001,277.00	9.600
		2019	Rp 42,296,703.00	Rp 3,840,690.00	11.013
13	IIKP	2017	Rp 21,412,753,784.00	Rp 11,739,271,890.00	1.824
		2018	Rp 17,802,375,343.00	Rp 16,749,488,040.00	1.063
		2019	Rp 20,078,357,205.00	Rp 20,704,061,551.00	0.970
14	INDF	2017	Rp 70,186,618.00	Rp 9,792,768.00	7.167
		2018	Rp 73,394,728.00	Rp 11,644,156.00	6.303
		2019	Rp 76,592,955.00	Rp 9,658,705.00	7.930
15	MLBI	2017	Rp 3,389,736.00	Rp 171,620.00	19.751
		2018	Rp 3,649,615.00	Rp 172,217.00	21.192
		2019	Rp 3,711,405.00	Rp 165,633.00	22.407
16	MYOR	2017	Rp 20,816,673,946,473.00	Rp 1,825,267,160,976.00	11.405
		2018	Rp 24,060,802,395,725.00	Rp 3,351,796,321,991.00	7.178
		2019	Rp 25,026,739,472,547.00	Rp 2,790,633,951,514.00	8.968
17	PCAR	2017	Rp 135,431,651,945.00	Rp 19,244,822,862.00	7.037
		2018	Rp 176,509,268,479.00	Rp 13,459,099,075.00	13.114
		2019	Rp 62,720,091,934.00	Rp 9,266,198,227.00	6.769
18	PSDN	2017	Rp 1,399,580,416,996.00	Rp 237,836,194,381.00	5.885
		2018	Rp 1,334,070,483,011.00	Rp 213,814,837,421.00	6.239
		2019	Rp 1,224,283,552,949.00	Rp 167,177,342,163.00	7.323
19	ROTI	2017	Rp 2,491,100,179,560.00	Rp 50,264,253,248.00	49.560
		2018	Rp 2,766,545,866,684.00	Rp 65,127,735,601.00	42.479
		2019	Rp 3,337,022,314,624.00	Rp 83,599,374,391.00	39.917
20	SKBM	2017	Rp 1,841,487,199,828.00	Rp 293,162,796,955.00	6.281
		2018	Rp 1,953,910,957,160.00	Rp 302,148,568,290.00	6.467
		2019	Rp 2,104,704,872,583.00	Rp 410,800,635,623.00	5.123
21	SKLT	2017	Rp 914,188,759,779.00	Rp 120,795,774,143.00	7.568
		2018	Rp 1,045,029,834,378.00	Rp 154,839,960,751.00	6.749
		2019	Rp 1,281,116,255,236.00	Rp 161,904,003,569.00	7.913
22	STTP	2017	Rp 2,825,409,180,889.00	Rp 299,078,174,645.00	9.447
		2018	Rp 2,826,957,323,397.00	Rp 313,291,338,820.00	9.023
		2019	Rp 3,512,509,168,853.00	Rp 3,168,269,093,488.00	1.109
23	ULTJ	2017	Rp 4,879,559.00	Rp 682,624.00	7.148
		2018	Rp 5,472,882.00	Rp 708,773.00	7.722
		2019	Rp 6,241,419.00	Rp 987,927.00	6.318

Lampiran 7

Daftar Hasil Perhitungan Pertumbuhan Laba

No	Kode Perusahaan	Tahun	Laba Bersih Tahun Berjalan	Laba Bersih Tahun Sebelumnya	Pertumbuhan Laba
1	ADES	2017	Rp 38,242.00	Rp 55,951.00	-0.317
		2018	Rp 52,958.00	Rp 38,242.00	0.385
		2019	Rp 83,885.00	Rp 52,958.00	0.584
2	AISA	2017	Rp (5,234,288.00)	Rp 719,288.00	-8.277
		2018	Rp (123,513.00)	Rp (5,234,288.00)	0.976
		2019	Rp 1,134,776.00	Rp (123,513.00)	10.188
3	ALTO	2017	Rp (62,849,581,665.00)	Rp (26,500,565,763.00)	-1.372
		2018	Rp (33,021,220,862.00)	Rp (62,849,581,665.00)	0.475
		2019	Rp (7,383,289,239.00)	Rp (33,021,220,862.00)	0.776
4	BUDI	2017	Rp 45,691.00	Rp 38,624.00	0.183
		2018	Rp 50,467.00	Rp 45,691.00	0.105
		2019	Rp 64,021.00	Rp 50,467.00	0.269
5	CAMP	2017	Rp 43,421,734,614.00	Rp 52,726,852,009.00	-0.176
		2018	Rp 61,947,295,689.00	Rp 43,421,734,614.00	0.427
		2019	Rp 76,758,829,457.00	Rp 61,947,295,689.00	0.239
6	CEKA	2017	Rp 107,420,886,839.00	Rp 249,697,013,626.00	-0.570
		2018	Rp 92,649,656,775.00	Rp 107,420,886,839.00	-0.138
		2019	Rp 215,459,200,242.00	Rp 92,649,656,775.00	1.326
7	CLEO	2017	Rp 50,173,730,829.00	Rp 39,262,802,985.00	0.278
		2018	Rp 63,261,752,474.00	Rp 50,173,730,829.00	0.261
		2019	Rp 130,756,461,708.00	Rp 63,261,752,474.00	1.067
8	DLTA	2017	Rp 279,772,635.00	Rp 254,509,268.00	0.099
		2018	Rp 338,129,985.00	Rp 279,772,635.00	0.209
		2019	Rp 317,815,177.00	Rp 338,129,985.00	-0.060
9	FOOD	2017	Rp 2,057,741,822.00	Rp (2,276,102,734.00)	1.904
		2018	Rp 1,485,072,592.00	Rp 2,057,741,822.00	-0.278
		2019	Rp 1,827,667,171.00	Rp 1,485,072,592.00	0.231
10	GOOD	2017	Rp 375,966,810,639.00	Rp 425,481,597,110.00	-0.116
		2018	Rp 425,481,597,110.00	Rp 375,966,810,639.00	0.132
		2019	Rp 435,766,359,480.00	Rp 425,481,597,110.00	0.024
11	HOKI	2017	Rp 47,964,112,940.00	Rp 43,822,031,348.00	0.095
		2018	Rp 90,195,136,265.00	Rp 47,964,112,940.00	0.880
		2019	Rp 103,723,133,972.00	Rp 90,195,136,265.00	0.150

12	ICBP	2017	Rp 3,543,173.00	Rp 3,631,301.00	-0.024
		2018	Rp 4,658,781.00	Rp 3,543,173.00	0.315
		2019	Rp 5,360,029.00	Rp 4,658,781.00	0.151
13	IIKP	2017	Rp (13,010,375,867.00)	Rp (27,568,902,932.00)	0.528
		2018	Rp (15,074,081,977.00)	Rp (13,010,375,867.00)	-0.159
		2019	Rp 85,544,158,341.00	Rp (15,074,081,977.00)	6.675
14	INDF	2017	Rp 5,097,264.00	Rp 5,266,906.00	-0.032
		2018	Rp 4,961,851.00	Rp 5,097,264.00	-0.027
		2019	Rp 5,902,729.00	Rp 4,961,851.00	0.190
15	MLBI	2017	Rp 1,322,067.00	Rp 982,129.00	0.346
		2018	Rp 1,224,807.00	Rp 1,322,067.00	-0.074
		2019	Rp 1,206,059.00	Rp 1,224,807.00	-0.015
16	MYOR	2017	Rp 1,630,953,830,893.00	Rp 1,388,676,127,665.00	0.174
		2018	Rp 1,760,434,280,304.00	Rp 1,630,953,830,893.00	0.079
		2019	Rp 2,039,404,206,764.00	Rp 1,760,434,280,304.00	0.158
17	PCAR	2017	Rp 370,909,777.00	Rp (10,382,434,526.00)	1.036
		2018	Rp (8,385,167,515.00)	Rp 370,909,777.00	-23.607
		2019	Rp (10,257,599,104.00)	Rp (8,385,167,515.00)	-0.223
18	PSDN	2017	Rp 32,172,307,135.00	Rp (36,662,178,272.00)	1.878
		2018	Rp (46,599,426,588.00)	Rp 32,172,307,135.00	-2.448
		2019	Rp (25,762,573,884.00)	Rp (46,599,426,588.00)	0.447
19	ROTI	2017	Rp 135,364,021,139.00	Rp 279,777,368,831.00	-0.516
		2018	Rp 127,171,436,363.00	Rp 135,364,021,139.00	-0.061
		2019	Rp 236,518,557,420.00	Rp 127,171,436,363.00	0.860
20	SKBM	2017	Rp 25,880,464,791.00	Rp 22,545,456,050.00	0.148
		2018	Rp 15,954,632,472.00	Rp 25,880,464,791.00	-0.384
		2019	Rp 957,169,058.00	Rp 15,954,632,472.00	-0.940
21	SKLT	2017	Rp 22,970,715,348.00	Rp 20,646,121,074.00	0.113
		2018	Rp 31,954,131,252.00	Rp 22,970,715,348.00	0.391
		2019	Rp 44,943,627,900.00	Rp 31,954,131,252.00	0.407
22	STTP	2017	Rp 216,024,079,834.00	Rp 174,176,717,866.00	0.240
		2018	Rp 255,088,886,019.00	Rp 216,024,079,834.00	0.181
		2019	Rp 482,590,522,840.00	Rp 255,088,886,019.00	0.892
23	ULTJ	2017	Rp 718,402.00	Rp 709,826.00	0.012
		2018	Rp 701,607.00	Rp 718,402.00	-0.023
		2019	Rp 1,035,865.00	Rp 701,607.00	0.476

Lampiran 8

HASIL UJI SPSS 22 (2021)

UJI STATISTIK DESKRIPTIF

	N	Minimum	Maximum	Mean	Std. Deviation
Working Capital to Total Asset	58	-.15	.80	.2312	.25789
Debt to Equity Ratio	58	.09	3.34	.7979	.61485
Receivable Turnover	58	1.28	18.14	7.9380	3.74645
Inventory Turnover	58	1.06	22.41	8.2426	4.28086
Pertumbuhan Laba	58	-1.37	1.33	.1646	.43917
Valid N (listwise)	58				

UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		58
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.43422737
Most Extreme Differences	Absolute	.110
	Positive	.090
	Negative	-.110
Test Statistic		.110
Asymp. Sig. (2-tailed)		.076 ^c
Monte Carlo Sig. (2-tailed)	Sig.	.459 ^d
	99% Confidence Interval Lower Bound	.446
	Upper Bound	.472

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 2000000.

UJI MULTIKOLINEARITAS

Coefficients ^a							
		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics	
		Std.					
Model		B	Error	Beta	T	Sig.	Tolerance VIF
1	(Constant)	.083	.223		.370	.713	
	Working Capital to Total Asset	.191	.272	.112	.703	.485	.722 1.385
	Debt to Equity Ratio	-.034	.114	-.048	-.301	.765	.727 1.375
	Receivable Turnover	.001	.016	.006	.047	.963	.971 1.030
	Inventory Turnover	.007	.014	.070	.508	.613	.977 1.024

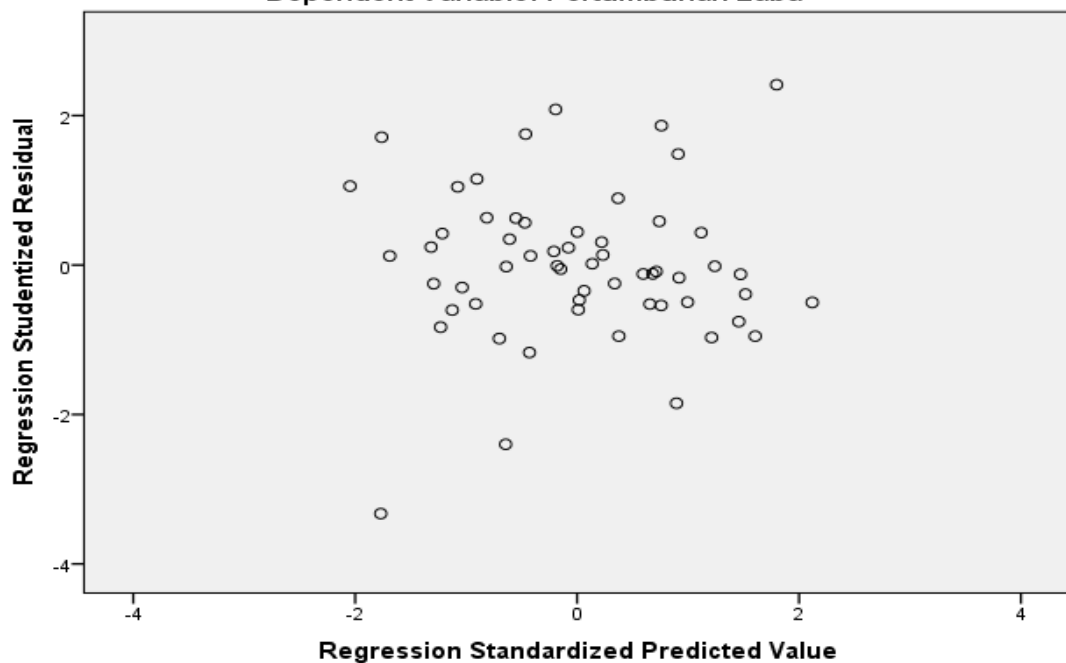
a. Dependent Variable: Pertumbuhan Laba



UJI HETEROSKEDASTISITAS

Scatterplot

Dependent Variable: Pertumbuhan Laba



UJI AUTOKORELASI

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.150 ^a	.022	-.051	.45032	2.181

a. Predictors: (Constant), Inventory Turnover , Receivable Turnover , Debt to Equity Ratio , Working Capital to Total Asset

b. Dependent Variable: Pertumbuhan Laba

UJI REGRESI LINEAR BERGANDA

		Unstandardized Coefficients		Standardized Coefficients
Model		B	Std. Error	Beta
1	(Constant)	.083	.223	
	Working Capital to Total Asset	.191	.272	.112
	Debt to Equity Ratio	-.034	.114	-.048
	Receivable Turnover	.001	.016	.006
	Inventory Turnover	.007	.014	.070

UJI KOEFISIEN DETERMINASI (R²)

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.150 ^a	.022	-.051	.45032

a. Predictors: (Constant), Inventory Turnover , Receivable Turnover , Debt to Equity Ratio , Working Capital to Total Asset

b. Dependent Variable: Pertumbuhan Laba

HASIL Uji Parsial (Uji-T)

Coefficients ^a					
		Unstandardized Coefficients		Standardized Coefficients	
Model		B	Std. Error	Beta	T
1	(Constant)	.083	.223		.370
	Working Capital to Total Asset	.191	.272	.112	.703
	Debt to Equity Ratio	-.034	.114	-.048	-.301
	Receivable Turnover	.001	.016	.006	.047
	Inventory Turnover	.007	.014	.070	.508

a. Dependent Variable: Pertumbuhan Laba

HASIL Uji Simultan (Uji-F)

ANOVA ^a					
Model		Sum of Squares	Df	Mean Square	F
1	Regression	.246	4	.062	.304
	Residual	10.748	53	.203	
	Total	10.994	57		

a. Dependent Variable: Pertumbuhan Laba

b. Predictors: (Constant), Inventory Turnover , Receivable Turnover , Debt to Equity Ratio , Working Capital to Total Asset



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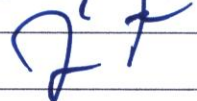
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(SK Nomor : 77/SK/BAN-PT/Ak-PPJ/PT/IV/2020)

BERITA ACARA BIMBINGAN SKRIPSI

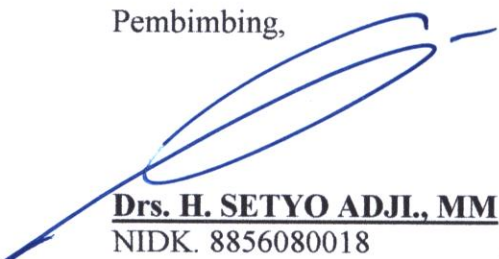
1. Nama Mahasiswa : DIAH SAFITRI
2. NIM : 17414558
3. Jurusan : Manajemen S-1
4. Bidang : Keuangan
5. Alamat : RT 01 RW 02 Desa Selopanggung, Kecamatan Ngariboyo, Kabupaten Magetan
6. Judul Skripsi : Analisis Faktor-Faktor Yang Mempengaruhi Pertumbuhan Laba Pada Industri Food And Beverages Di Bursa Efek Indonesia Tahun 2017-2019
7. Masa Pembimbingan : September 2020 s/d Agustus 2021
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
15/2/2021	Revisi proposal terkait pengembangan framework gap dan penentuan proses	
23/2/2021	Ace proposal	
17/3/21	Revisi Bab 123	
23/3/21	Ace Bab 123	
25/3/21	Revisi Bab 123 terkait pendahuluan	
29/3/21	Ace Bab 123	
6/4/21	Revisi Bab 123	
16/4/21	Ace Bab 123	
10/6/21	Revisi hasil analisis statistik	
14/6/21	Revisi pengobaran pembahasan dan saran	

Tanggal Disetujui	BAB	Paraf Pembimbing
15/6 ²¹	Acc skripsi Bab 1-3 & 4	
	Rencana Bab V & VI	
21/7 ²¹	Acc akhir	

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

Pembimbing,



Drs. H. SETYO ADJL., MM
NIDK. 8856080018

Ponorogo, 29 Januari 2021

Dekan,



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NIP. 19760508 200501 1 002