



## Lampiran 1

### Daftar Perusahaan yang menjadi Obyek Penelitian

No	Kode Perusahaan	Nama Perusahaan
1	BIMA	Primarindo Asia Infrastructure Tbk
2	PTSN	Sat Nusapersada Tbk
3	JECC	Jembo Cable Company Tbk
4	IKBI	Sumi Indo Kabel Tbk
5	KBLM	Kabelindo Murni Tbk
6	VOKS	Voksel Electric Tbk
7	KBLI	KMI Wire & Cable Tbk
8	SCCO	Supreme Cable Manufacturing & Commerce
9	KRAH	Grand Kartech Tbk
10	AUTO	Astra Otoparts Tbk
11	IMAS	Indomobil Sukses Internasional Tbk
12	GDYR	Goodyear Indonesia Tbk
13	ASII	Astra International Tbk
14	BRAM	Indo Kordsa Tbk
15	BOLT	Garuda Metalindo Tbk
16	MASA	Multistrada Arah Sarana Tbk
17	GJTL	Gajah Tunggal Tbk
18	INDS	Indospring Tbk

19	NIPS	Multi Prima Sejahtera Tbk
20	LPIN	Multi Prima Sejahtera Tbk
21	SMSM	Selamat Sempurna Tbk
22	PRAS	Prima Alloy Steel Universal Tbk
23	ARGO	Argo Pantes Tbk
24	ERTX	Eratex Djaja Tbk
25	ESTI	Ever Shine Tex Tbk
26	INDR	Indo-Rama Synthetics Tbk
27	POLY	Asian Pasific Fibers Tbk
28	STAR	Star Petrochem Tbk
29	RICY	Ricky Putra Globalindo
30	SRIL	Sri Rejeki Isman Tbk
31	TFCO	Tifico Fiber Indonesia Tbk
32	TRIS	Trisula International Tbk
33	UNIT	Nusantara Inti Corpora Tbk
34	SSTM	Sunson Textile Manufacture Tbk

## Lampiran 2

### Data Perputaran Kas / Cash Turnover

No	Kode Perusahaan	Tahun	Penjualan Bersih	Rata – rata Kas	Cash Turnover
1	BIMA	2016	25.118	92.041	0.273
2	PTSN	2016	25.042	887.047	0.028
3	JECC	2016	175.426	1587.211	0.111
4	IKBI	2016	68.739	1011.061	0.068
5	KBLM	2016	102.704	639.091	0.161
6	VOKS	2016	480.761	1168.21	0.288
7	KBLI	2016	534.069	1871.422	0.285
8	SCCO	2016	560.214	2449.935	0.229
9	KRAH	2016	110.954	598.712	0.185
10	AUTO	2016	1852.816	14612.274	0.127
11	IMAS	2016	2666.112	25633.342	0.104
12	GDYR	2016	231.55	1516.13	0.153
13	ASII	2016	36.432	261.855	0.139
14	BRAM	2016	606.667	3977.869	0.153
15	BOLT	2016	232.155	938.142	0.247
16	MASA	2016	383.908	8192.537	0.047
17	GJTL	2016	3195.293	18697.779	0.171
18	INDS	2016	253.953	2477.273	0.103

19	NIPS	2016	178.654	1777.956	0.100
20	LPIN	2016	51.659	477.838	0.108
21	SMSM	2016	934.141	2254.74	0.414
22	PRAS	2016	73.265	1596.467	0.046
23	ARGO	2016	299.243	1560.693	0.192
24	ERTX	2016	86.105	707.526	0.122
25	ESTI	2016	-2.04	664.187	-0.003
26	INDR	2016	873.896	11374.494	0.077
27	POLY	2016	240.512	12940.878	0.077
28	STAR	2016	29.137	690.187	0.042
29	RICY	2016	275.149	1288.684	0.214
30	SRIL	2016	1952.936	12726.172	0.153
31	TFCO	2016	105.058	4330.207	0.024
32	TRIS	2016	215.211	639.701	0.336
33	UNIT	2016	32.229	432.913	0.074
34	SSTM	2016	2.144	670.964	0.003
35	BIMA	2017	17.255	89.327	0.193
36	PTSN	2017	-168	910.476	-0.185
37	JECC	2017	111.624	1927.985	0.058
38	IKBI	2017	3.337	1070.057	0.003
39	KBLM	2017	105.905	1235.199	0.086
40	VOKS	2017	473.338	2110.166	0.224



41	KBLI	2017	514.762	3013.761	0.171
42	SCCO	2017	531.483	4014.245	0.132
43	KRAH	2017	45.647	645.953	0.071
44	AUTO	2017	1756.079	14762.309	0.119
45	IMAS	2017	3069.559	31375.311	0.098
46	GDYR	2017	205.784	1676.776	0.123
47	ASII	2017	42.568	295.855	0.139
48	BRAM	2017	633.405	4125.144	0.154
49	BOLT	2017	264.64	1188.799	0.223
50	MASA	2017	478.417	8909.285	0.054
51	GJTL	2017	2464.119	18191.176	0.125
52	INDS	2017	381.516	2434.617	0.157
53	NIPS	2017	167.412	1897.962	0.088
54	LPIN	2017	25.764	268.116	0.096
55	SMSM	2017	1006.915	2443.341	0.412
56	PRAS	2017	75.075	1542.244	0.049
57	ARGO	2017	119.671	1333.934	0.090
58	ERTX	2017	44.819	802.839	0.056
59	ESTI	2017	10.377	834.009	0.012
60	INDR	2017	1204.995	10839.87	0.111
61	POLY	2017	392.55	3137.269	0.125
62	STAR	2017	24.236	814.705	0.039

63	RICY	2017	308.559	1374.445	0.224
64	SRIL	2017	2320.376	16161.423	0.144
65	TFCO	2017	161.702	4486.67	0.036
66	TRIS	2017	181.518	544.968	0.333
67	UNIT	2017	31.428	426.385	0.074
68	SSTM	2017	3.642	607.643	0.006
69	BIMA	2018	17.716	88.344	0.201
70	PTSN	2018	241.569	4828.807	0.050
71	JECC	2018	103.491	2137.946	0.048
72	IKBI	2018	16.738	1408.469	0.012
73	KBLM	2018	47.717	1164.817	0.041
74	VOKS	2018	270.097	2486.725	0.109
75	KBLI	2018	303.337	3225.37	0.094
76	SCCO	2018	356.81	4242.134	0.084
77	KRAH	2018	7.297	623.505	0.012
78	AUTO	2018	1366.697	15890.613	0.086
79	IMAS	2018	2545.129	37666.415	0.068
80	GDYR	2018	137.593	1910.999	0.072
81	ASII	2018	36.702	33.325	1.101
82	BRAM	2018	332.227	4602.866	0.072
83	BOLT	2018	115.608	1235.22	0.223
84	MASA	2018	559.946	9923.493	0.056

85	GJTL	2018	1837.081	19711.819	0.093
86	INDS	2018	279.585	2503.356	0.112
87	NIPS	2018	138.529	2134.386	0.065
88	LPIN	2018	18.292	278.849	0.066
89	SMSM	2018	344.187	2793.575	0.123
90	PRAS	2018	64.79	1729.815	0.037
91	ARGO	2018	-26.669	1396.631	-0.019
92	ERTX	2018	61.825	921.458	0.067
93	ESTI	2018	50.826	960.412	0.053
94	INDR	2018	810.321	12940.878	0.063
95	POLY	2018	468.311	3585.599	0.131
96	STAR	2018	17.768	614.705	0.039
97	RICY	2018	245.642	1377.866	0.178
98	SRIL	2018	2082.623	19709.646	0.106
99	TFCO	2018	60.966	4878.439	0.012
100	TRIS	2018	139.152	615.14	0.226
101	UNIT	2018	22.467	420.833	0.053
102	SSTM	2018	26.23	592.729	0.044



### Lampiran 3

#### Data Perputaran Piutang / Receivable Turnover

No	Kode Perusahaan	Tahun	Penjualan	Piutang	Receivable Turnover
1	BIMA	2016	172.110	19.704	8.735
2	PTSN	2016	1115.848	143.244	7.790
3	JECC	2016	2037.785	528.345	3.857
4	IKBI	2016	1273.703	466.806	2.729
5	KBLM	2016	987.409	130.998	7.538
6	VOKS	2016	2022.35	724.764	2.790
7	KBLI	2016	2812.196	539.617	5.211
8	SCCO	2016	3742.638	591.615	6.326
9	KRAH	2016	312.548	78.622	3.975
10	AUTO	2016	12806.867	1813.229	7.063
11	IMAS	2016	15049.532	7653.621	1.966
12	GDYR	2016	2075.931	10.879	190.820
13	ASII	2016	181.084	55.063	3.289
14	BRAM	2016	2959.937	471.737	6.275
15	BOLT	2016	888.942	144.649	6.146
16	MASA	2016	30087.6	548.811	5.626
17	GJTL	2016	13633.556	3774.753	3.612

18	INDS	2016	1637.037	306.391	5.343
19	NIPS	2016	1039.636	344.921	3.014
20	LPIN	2016	141.747	24.662	5.748
21	SMSM	2016	2897.876	732.16	3.933
22	PRAS	2016	366.71	101.949	3.597
23	ARGO	2016	653.928	41.491	15.761
24	ERTX	2016	947.978	73.994	12.812
25	ESTI	2016	472.471	65.981	7.161
26	INDR	2016	9294.473	1303.808	7.129
27	POLY	2016	4843.419	465.123	10.413
28	STAR	2016	129.481	137.329	0.943
29	RICY	2016	1221.519	323.216	3.779
30	SRIL	2016	9135.667	2009.497	4.546
31	TFCO	2016	2504.159	317.03	7.899
32	TRIS	2016	901.909	141.678	6.366
33	UNIT	2016	104.11	24.926	4.177
34	SSTM	2016	463.691	49.307	8.857
35	BIMA	2017	153.714	14.704	10.454
36	PTSN	2017	1163.555	116.953	9.949
37	JECC	2017	2184.519	528.621	4.132
38	IKBI	2017	1380.199	193.109	7.147
39	KBLM	2017	1215.477	226.525	5.366

40	VOKS	2017	2258.317	784.442	2.879
41	KBLI	2017	3186.196	539.617	5.211
42	SCCO	2017	4440.405	784.789	5.658
43	KRAH	2017	263.265	62.135	4.237
44	AUTO	2017	13549.857	2004.141	6.761
45	IMAS	2017	15359.437	8846.696	1.736
46	GDYR	2017	2184.771	133.476	16.368
47	ASII	2017	206.057	61.949	3.326
48	BRAM	2017	3275.673	563.557	5.812
49	BOLT	2017	1047.701	168.983	6.200
50	MASA	2017	3806.647	814.677	4.673
51	GJTL	2017	14146.918	3554.607	3.980
52	INDS	2017	1967.983	350.282	5.618
53	NIPS	2017	1077.047	361.363	2.9821
54	LPIN	2017	102.949	59.323	1.735
55	SMSM	2017	3339.964	775.946	4.304
56	PRAS	2017	348.871	66.272	5.258
57	ARGO	2017	451.405	42.741	10.561
58	ERTX	2017	971.003	107.544	9.029
59	ESTI	2017	475.877	48.584	9.795
60	INDR	2017	10539.329	1541.311	6.838
61	POLY	2017	5416.177	557.866	9.709

62	STAR	2017	114.496	96.672	1.184
63	RICY	2017	1600.432	318.053	5.032
64	SRIL	2017	10287.672	2555.953	4.025
65	TFCO	2017	2934.378	298.88	9.818
66	TRIS	2017	773.807	106.632	7.257
67	UNIT	2017	103.245	27.986	3.689
68	SSTM	2017	343.843	15.891	21.638
69	BIMA	2018	123.071	10.363	11.876
70	PTSN	2018	3485.679	1651.733	2.110
71	JECC	2018	2390.537	719.218	3.324
72	IKBI	2018	1410.773	436.345	3.233
73	KBLM	2018	717.563	172.135	4.169
74	VOKS	2018	1802.762	920.76	1.958
75	KBLI	2018	2590.628	722.46	3.586
76	SCCO	2018	3596.063	914.051	3934
77	KRAH	2018	114.596	59.522	1.925
78	AUTO	2018	11500.591	2460.848	4.674
79	IMAS	2018	12561.224	4923.471	2.551
80	GDYR	2018	1830.842	130.838	13.993
81	ASII	2018	174.881	36.061	4.850
82	BRAM	2018	1890.648	594.496	3.180
83	BOLT	2018	552.896	188.293	2.936



84	MASA	2018	3604.276	1130.698	3.188
85	GJTL	2018	11239.534	2377.268	4.728
86	INDS	2018	1754.682	429.313	4.087
87	NIPS	2018	809.087	382.528	2.115
88	LPIN	2018	72.44	18.402	3.937
89	SMSM	2018	1059.099	884.278	1.198
90	PRAS	2018	279.274	251.42	1.111
91	ARGO	2018	346.774	42.275	8.203
92	ERTX	2018	799.224	164.057	4.872
93	ESTI	2018	425.498	50.795	8.377
94	INDR	2018	6197.564	1339.621	4.626
95	POLY	2018	5349.19	699.505	7.647
96	STAR	2018	94.729	76.827	1.233
97	RICY	2018	1514.791	226.234	6.696
98	SRIL	2018	11404.968	3510.116	3.249
99	TFCO	2018	2497.138	424.815	5.878
100	TRIS	2018	625.867	130.383	4.177
101	UNIT	2018	82.898	31.709	2.614
102	SSTM	2018	303.141	39.194	7.734

#### Lampiran 4

#### Data Perputaran Persediaan/ Inventory Turnover

No	Kode Perusahaan	Tahun	Penjualan	Persediaan	Inventory Turnover
1	BIMA	2016	172,110	38,275	4,497
2	PTSN	2016	1115,848	154,096	7,241
3	JECC	2016	2037,785	389,386	5,233
4	IKBI	2016	1273,703	182,38	6,984
5	KBLM	2016	987,409	153,138	6,448
6	VOKS	2016	2022,35	443,479	4,560
7	KBLI	2016	2812,196	320,647	8,770
8	SCCO	2016	3742,638	355,622	10,524
9	KRAH	2016	312,548	300,801	1,039
10	AUTO	2016	12806,867	1823,884	7,022
11	IMAS	2016	15049,532	1932,266	7,789
12	GDYR	2016	2075,931	229,376	9,050
13	ASII	2016	181,084	17,771	10,190
14	BRAM	2016	2959,937	808,792	3,0660
15	BOLT	2016	888,942	257,877	3,447
16	MASA	2016	3087,6	889,242	3,472
17	GJTL	2016	13633,556	2280,868	5,977
18	INDS	2016	1637,037	424,025	3,861

19	NIPS	2016	1039,636	246,724	4,214
20	LPIN	2016	141,747	40,988	3,458
21	SMSM	2016	2879,876	555,341	5,186
22	PRAS	2016	366,71	208,914	1,755
23	ARGO	2016	653,918	256,511	2,549
24	ERTX	2016	947,978	160,141	5,920
25	ESTI	2016	472,471	279,154	1,693
26	INDR	2016	9294,473	1720,047	5,404
27	POLY	2016	4843,419	802,014	6,039
28	STAR	2016	129,481	50,895	2,544
29	RICY	2016	1221,519	501,735	2,435
30	SRIL	2016	9135,667	1983,368	4,606
31	TFCO	2016	2504,159	482,916	5,185
32	TRIS	2016	901,909	187,917	4,800
33	UNIT	2016	104,11	48,648	2,140
34	SSTM	2016	436,691	298,261	1,464
35	BIMA	2017	153,714	34,974	4,395
36	PTSN	2017	1163,555	128,479	9,056
37	JECC	2017	2184.519	567,576	3,849
38	IKBI	2017	1380,199	235,538	5,860
39	KBLM	2017	1215,477	148,328	8,195
40	VOKS	2017	2258,317	653,017	3,458

41	KBLI	2017	3186,705	815,326	3,909
42	SCCO	2017	4440,405	482,619	9,201
43	KRAH	2017	263,265	390,163	0,675
44	AUTO	2017	13549,857	2168,781	6,248
45	IMAS	2017	15359,437	2555,441	6,010
46	GDYR	2017	2184,771	256,406	8,521
47	ASII	2017	206,057	19,504	10,565
48	BRAM	2017	3275,673	830,448	3,944
49	BOLT	2017	1047,701	307,146	3,411
50	MASA	2017	3806,647	1130,636	3,367
51	GJTL	2017	14146,918	2526,513	5,599
52	INDS	2017	1967,983	358,304	5,492
53	NIPS	2017	1077,047	270,222	3,986
54	LPIN	2017	102,949	39,845	2,584
55	SMSM	2017	3339,964	657,257	5,082
56	PRAS	2017	348,471	227,428	1,532
57	ARGO	2017	451,405	210,504	2,144
58	ERTX	2017	971,003	228,046	4,258
59	ESTI	2017	475,877	277,894	1,712
60	INDR	2017	10539,329	1694,413	6,220
61	POLY	2017	5416,177	737,26	7,346
62	STAR	2017	114,496	25,984	4,406



63	RICY	2017	1600,432	575,86	2,779
64	SRIL	2017	10287,672	648,804	15,856
65	TFCO	2017	2934,378	520,084	5,642
66	TRIS	2017	773,807	189,714	4,079
67	UNIT	2017	103,245	55,946	1,845
68	SSTM	2017	343,843	293,181	1,173
69	BIMA	2018	123,071	40,718	3,023
70	PTSN	2018	3485,679	2097,895	1,662
71	JECC	2018	2390,537	589,942	4,052
72	IKBI	2018	1410,773	312,416	4,516
73	KBLM	2018	717,563	246,427	2,912
74	VOKS	2018	1802,762	669,228	2,694
75	KBLI	2018	2590,628	1098,179	2,359
76	SCCO	2018	3596,063	776,379	4,632
77	KRAH	2018	114,596	373,518	0,307
78	AUTO	2018	11500,591	2234,552	5,147
79	IMAS	2018	12561,224	2729,439	4,602
80	GDYR	2018	1830,842	335,566	5,456
81	ASII	2018	174,881	24,357	7,180
82	BRAM	2018	1890,648	999,339	1,892
83	BOLT	2018	552,896	350,379	1,578
84	MASA	2018	3604,276	1183,796	3,045

85	GJTL	2018	11239,534	3225,255	3,485
86	INDS	2018	1754,682	415,035	4,228
87	NIPS	2018	809,087	336,222	2,406
88	LPIN	2018	72,44	41,784	1,734
89	SMSM	2018	1059,099	797,943	1,327
90	PRAS	2018	279,274	262,144	1,065
91	ARGO	2018	346,774	209,537	1,655
92	ERTX	2018	799,224	235,032	3,400
93	ESTI	2018	425,498	351,858	1,209
94	INDR	2018	6197,564	2460,33	2,519
95	POLY	2018	5349,19	884,218	6,050
96	STAR	2018	94,729	1,98	55,799
97	RICY	2018	1514,791	651,018	2,327
98	SRIL	2018	11404,968	4238,144	2,691
99	TFCO	2018	2497,138	666,208	3,748
100	TRIS	2018	625,867	217,819	2,873
101	UNIT	2018	82,898	61,403	1,350
102	SSTM	2018	303,141	276,474	1,096

## Lampiran 5

### Data Variabel Y Profitabilitas (ROA)

No	Kode Perusahaan	Tahun	ROA
1	BIMA	2016	18.920
2	PTSN	2016	1.820
3	JECC	2016	8.340
4	IKBI	2016	5.140
5	KBLM	2016	3.320
6	VOKS	2016	9.590
7	KBLI	2016	17.870
8	SCCO	2016	13.900
9	KRAH	2016	0.140
10	AUTO	2016	3.310
11	IMAS	2016	-1.220
12	GDYR	2016	1.470
13	ASII	2016	6.990
14	BRAM	2016	7.530
15	BOLT	2016	11.560
16	MASA	2016	-1.100
17	GJTL	2016	3.350
18	INDS	2016	2.000

19	NIPS	2016	3.690
20	LPIN	2016	-13.400
21	SMSM	2016	22.270
22	PRAS	2016	-0.170
23	ARGO	2016	-22.140
24	ERTX	2016	2.960
25	ESTI	2016	6.330
26	INDR	2016	0.170
27	POLY	2016	-5.130
28	STAR	2016	0.070
29	RICY	2016	1.090
30	SRIL	2016	6.270
31	TFCO	2016	1.930
32	TRIS	2016	3.940
33	UNIT	2016	0.300
34	SSTM	2016	-2.170
35	BIMA	2017	17.680
36	PTSN	2017	-12.510
37	JECC	2017	4.320
38	IKBI	2017	0.540
39	KBLM	2017	3.560
40	VOKS	2017	7.880



41	KBLI	2017	11.920
42	SCCO	2017	6.720
43	KRAH	2017	-8.320
44	AUTO	2017	3.710
45	IMAS	2017	-0.200
46	GDYR	2017	-0.720
47	ASII	2017	7.840
48	BRAM	2017	8.070
49	BOLT	2017	8.180
50	MASA	2017	-1.230
51	GJTL	2017	0.250
52	INDS	2017	4.670
53	NIPS	2017	2.320
54	LPIN	2017	71.600
55	SMSM	2017	22.730
56	PRAS	2017	-0.210
57	ARGO	2017	-15.100
58	ERTX	2017	-2.970
59	ESTI	2017	-2.270
60	INDR	2017	0.280
61	POLY	2017	319.200
62	STAR	2017	0.100

63	RICY	2017	1.200
64	SRIL	2017	6.750
65	TFCO	2017	0.990
66	TRIS	2017	2.610
67	UNIT	2017	0.350
68	SSTM	2017	-3.910
69	BIMA	2018	0.190
70	PTSN	2018	4.950
71	JECC	2018	3.540
72	IKBI	2018	0.870
73	KBLM	2018	0.780
74	VOKS	2018	2.030
75	KBLI	2018	3.090
76	SCCO	2018	4.650
77	KRAH	2018	-3.700
78	AUTO	2018	2.810
79	IMAS	2018	0.420
80	GDYR	2018	-0.420
81	ASII	2018	6.460
82	BRAM	2018	3.230
83	BOLT	2018	3.140
84	MASA	2018	0.090

85	GJTL	2018	-1.160
86	INDS	2018	4.420
87	NIPS	2018	0.150
88	LPIN	2018	8.560
89	SMSM	2018	7.230
90	PRAS	2018	0.400
91	ARGO	2018	-2.260
92	ERTX	2018	1.210
93	ESTI	2018	1.220
94	INDR	2018	2.770
95	POLY	2018	8.750
96	STAR	2018	0.020
97	RICY	2018	0.320
98	SRIL	2018	6.750
99	TFCO	2018	0.110
100	TRIS	2018	2.960
101	UNIT	2018	0.100
102	SSTM	2018	2.540

## TABULASI DATA

No	Perusahaan	Tahun	Cash Turnover (X1)	Receivabel turnover (X2)	Inventory Turnover (X3)	ROA (Y)
1	BIMA	2016	0,273	8,735	4,497	18,920
		2017	0,193	10,454	4,395	17,680
		2018	0,201	11,876	5,023	15,190
2	PTSN	2016	0,028	7,790	7,241	9,820
		2017	-0,185	9,949	9,056	12,510
		2018	0,050	2,110	3,662	4,950
3	JECC	2016	0,111	3,857	5,233	8,340
		2017	0,058	4,132	3,849	4,320
		2018	0,048	3,324	4,052	8,540
4	IKBI	2016	0,068	2,729	6,984	10,140
		2017	0,053	7,147	5,860	9,540
		2018	0,012	3,233	4,516	11,870
5	KBLM	2016	0,161	7,538	6,448	9,320
		2017	0,086	5,366	8,195	10,560
		2018	0,041	4,169	2,912	6,780
6	VOKS	2016	0,288	2,790	4,560	9,590
		2017	0,224	2,879	6,458	8,880
		2018	0,109	1,958	2,694	4,030
7	KBLI	2016	0,285	5,211	8,770	17,870
		2017	0,171	4,335	3,909	11,910
		2018	0,094	3,586	2,359	5,090
8	SCCO	2016	0,229	6,326	5,524	13,900
		2017	0,132	5,658	9,201	11,720
		2018	0,084	3,934	4,632	6,650
9	KRAH	2016	0,185	3,975	1,039	5,140
		2017	0,071	4,237	0,675	8,320
		2018	0,012	1,925	0,307	3,700
10	AUTO	2016	0,127	7,063	7,022	9,310
		2017	0,119	6,761	6,248	8,710



		2018	0,086	4,674	5,147	7,810
11	IMAS	2016	0,104	1,966	7,789	9,220
		2017	0,098	1,736	6,010	8,200
		2018	0,068	2,551	4,602	6,420
12	GDYR	2016	0,153	9,820	9,050	11,470
		2017	0,123	16,368	8,521	18,720
		2018	0,072	13,993	5,456	15,420
13	ASII	2016	0,139	3,289	6,190	6,990
		2017	0,143	3,326	6,565	7,840
		2018	0,101	4,850	7,180	9,460
14	BRAM	2016	0,153	6,275	3,660	7,530
		2017	0,154	5,812	3,944	8,070
		2018	0,072	3,180	1,892	5,230
15	BOLT	2016	0,247	6,146	3,447	11,560
		2017	0,223	6,200	3,411	8,180
		2018	0,094	2,936	1,578	4,140
16	MASA	2016	0,047	5,626	3,472	7,100
		2017	0,054	4,673	3,367	6,230
		2018	0,056	3,188	5,045	7,090
17	GJTL	2016	0,171	3,612	5,977	7,350
		2017	0,125	3,980	5,599	7,250
		2018	0,093	4,728	3,485	6,160
18	INDS	2016	0,103	5,343	3,861	8,000
		2017	0,157	5,618	5,492	8,670
		2018	0,112	4,087	4,228	6,420
19	NIPS	2016	0,100	3,014	4,214	6,690
		2017	0,088	2,981	4,986	8,320
		2018	0,065	2,115	2,406	4,150
20	LPIN	2016	0,108	5,748	3,458	13,400
		2017	0,096	1,735	2,584	11,600
		2018	0,066	3,937	1,734	8,560
21	SMSM	2016	0,414	3,933	5,186	9,270
		2017	0,412	4,304	5,082	10,730

		2018	0,123	1,198	1,327	7,230
22	PRAS	2016	0,046	3,597	1,755	5,170
		2017	0,049	5,258	1,532	7,210
		2018	0,037	1,111	1,065	3,400
23	ARGO	2016	0,192	15,761	2,549	17,140
		2017	0,090	10,561	2,144	15,100
		2018	-0,019	8,203	1,655	9,260
24	ERTX	2016	0,122	12,812	5,920	15,960
		2017	0,056	9,029	4,258	12,970
		2018	0,067	4,872	3,400	6,210
25	ESTI	2016	-0,003	7,161	1,693	8,330
		2017	0,012	9,795	1,712	12,770
		2018	0,053	8,377	1,209	11,220
26	INDR	2016	0,077	7,129	5,404	9,170
		2017	0,111	6,838	6,220	8,280
		2018	0,063	4,626	2,519	6,770
27	POLY	2016	0,077	10,413	6,039	15,130
		2017	0,125	9,709	7,346	19,200
		2018	0,131	7,647	6,050	8,750
28	STAR	2016	0,042	0,943	2,544	12,070
		2017	0,039	1,184	4,406	3,100
		2018	0,029	1,233	9,789	11,020
29	RICY	2016	0,214	3,779	2,435	5,090
		2017	0,224	5,032	2,779	7,200
		2018	0,178	6,696	2,327	8,320
30	SRIL	2016	0,153	4,546	4,606	6,270
		2017	0,144	4,025	7,856	9,750
		2018	0,106	3,249	2,691	5,340
31	TFCO	2016	0,024	7,899	5,185	9,930
		2017	0,036	9,818	5,642	12,990
		2018	0,012	5,878	3,748	10,110
32	TRIS	2016	0,336	6,366	4,800	8,940
		2017	0,333	7,257	4,079	9,610

		2018	0,226	4,800	2,873	6,960
33	UNIT	2016	0,074	4,177	2,140	7,300
		2017	0,074	3,689	1,845	4,350
		2018	0,053	2,614	1,350	4,100
34	SSTM	2016	0,003	8,857	1,464	11,170
		2017	0,006	1,638	1,173	3,910
		2018	0,044	7,734	1,096	9,540



## DAFTAR TABEL

**TABEL 4.1**  
**ANALISIS REGRESI LINIER BERGANDA**

<b>Coefficients<sup>a</sup></b>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,338	,622		3,759	,000
	Cash Turnover (X1)	5,496	2,553	,134	2,153	,034
	Receivabel turnover (X2)	,781	,074	,666	10,552	,000
	Inventory Turnover (X3)	,442	,106	,266	4,167	,000

a. Dependent Variable: ROA (Y)

**TABEL 4.2**  
**KOEFISIEN DETERMINASI (R<sup>2</sup>)**

<b>Model Summary</b>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,792 <sup>a</sup>	,628	,616	2,283238

a. Predictors: (Constant), Inventory Turnover (X3), Cash Turnover (X1), Receivabel turnover (X2)



**TABEL 4.3**  
**HASIL UJI PERSIAL ( UJI T )**

<b>Coefficients<sup>a</sup></b>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,338	,622		3,759	,000
	Cash Turnover (X1)	5,496	2,553	,134	2,153	,034
	Receivabel turnover (X2)	,781	,074	,666	10,552	,000
	Inventory Turnover (X3)	,442	,106	,266	4,167	,000
a. Dependent Variable: ROA (Y)						

**TABEL 4.4**  
**HASIL UJI SEREMPAK ( UJI F )**

<b>ANOVA<sup>a</sup></b>					
Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	861,164	3	287,055	55,063	,000 <sup>b</sup>
Residual	510,891	98	5,213		
Total	1372,055	101			
a. Dependent Variable: ROA (Y)					
b. Predictors: (Constant), Inventory Turnover (X3), Cash Turnover (X1), Receivabel turnover (X2)					

Tabel Uji T

## Titik Persentase Distribusi t (df = 41 – 80)

Pr df	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
41	0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
42	0.68038	1.30204	1.68195	2.01808	2.41847	2.69807	3.29595
43	0.68024	1.30155	1.68107	2.01669	2.41625	2.69510	3.29089
44	0.68011	1.30109	1.68023	2.01537	2.41413	2.69228	3.28607
45	0.67998	1.30065	1.67943	2.01410	2.41212	2.68959	3.28148
46	0.67986	1.30023	1.67866	2.01290	2.41019	2.68701	3.27710
47	0.67975	1.29982	1.67793	2.01174	2.40835	2.68456	3.27291
48	0.67964	1.29944	1.67722	2.01063	2.40658	2.68220	3.26891
49	0.67953	1.29907	1.67655	2.00958	2.40489	2.67995	3.26508
50	0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52	0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.67356	2.00488	2.39741	2.66998	3.24815
55	0.67898	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.23948
58	0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61	0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63	0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65	0.67828	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041
66	0.67823	1.29451	1.66827	1.99656	2.38419	2.65239	3.21837
67	0.67817	1.29432	1.66792	1.99601	2.38330	2.65122	3.21639
68	0.67811	1.29413	1.66757	1.99547	2.38245	2.65008	3.21446
69	0.67806	1.29394	1.66724	1.99495	2.38161	2.64898	3.21260
70	0.67801	1.29376	1.66691	1.99444	2.38081	2.64790	3.21079
71	0.67796	1.29359	1.66660	1.99394	2.38002	2.64686	3.20903
72	0.67791	1.29342	1.66629	1.99346	2.37926	2.64585	3.20733
73	0.67787	1.29326	1.66600	1.99300	2.37852	2.64487	3.20567

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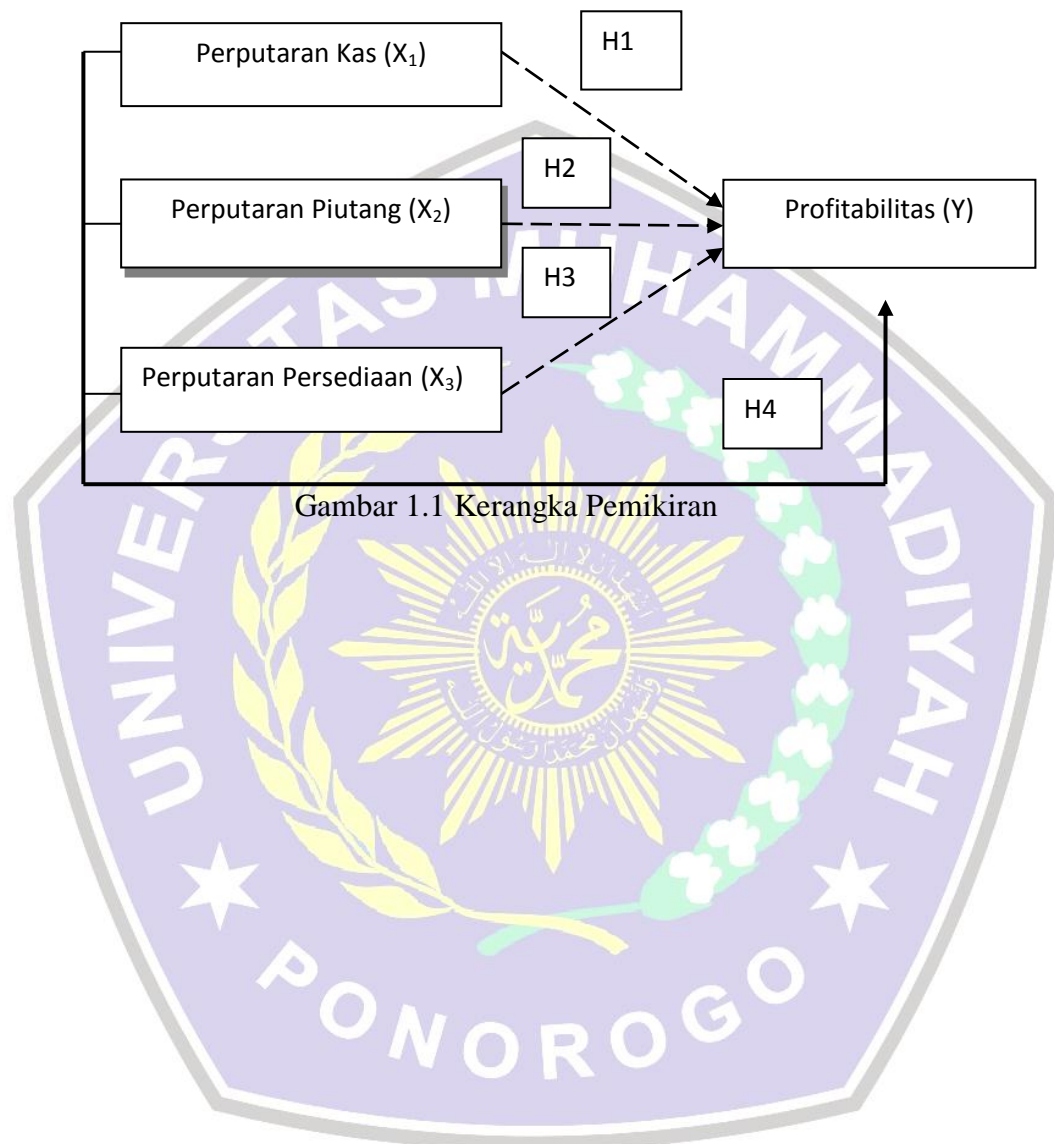
Tabel Uji F

## Titik Persentase Distribusi F untuk Probabilita = 0,05

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
46	4.05	3.20	2.81	2.57	2.42	2.30	2.22	2.15	2.09	2.04	2.00	1.97	1.94	1.91	1.89
47	4.05	3.20	2.80	2.57	2.41	2.30	2.21	2.14	2.09	2.04	2.00	1.96	1.93	1.91	1.88
48	4.04	3.19	2.80	2.57	2.41	2.29	2.21	2.14	2.08	2.03	1.99	1.96	1.93	1.90	1.88
49	4.04	3.19	2.79	2.56	2.40	2.29	2.20	2.13	2.08	2.03	1.99	1.96	1.93	1.90	1.88
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03	1.99	1.95	1.92	1.89	1.87
51	4.03	3.18	2.79	2.55	2.40	2.28	2.20	2.13	2.07	2.02	1.98	1.95	1.92	1.89	1.87
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02	1.98	1.94	1.91	1.89	1.86
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01	1.97	1.93	1.90	1.88	1.85
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00	1.96	1.92	1.89	1.87	1.84
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00	1.96	1.92	1.89	1.86	1.84
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99	1.95	1.92	1.89	1.86	1.84

## DAFTAR GAMBAR

GAMBAR 1.1 KERANGKA PEMIKIRAN







**UNIVERSITAS MUHAMMADIYAH PONOROGO**  
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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 : **PEBRI NURAIDA FATMASARI**
2. NIM : 13413227
3. Jurusan : Manajemen
4. Bidang : Keuangan
5. Alamat : Ds. Suru, Sooko, Ponorogo
6. Judul Skripsi : Pengaruh Perputaran Kas, Perputaran Piutang dan Perputaran Persediaan terhadap Profitabilitas Perusahaan yang terdaftar di BEI Tahun 2015 - 2016.
7. Masa Pembimbingan : September 2019 s/d Agustus 2020
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
14 Juni 2020	Revisi proposal	JMP
25 Juni 2020	Acc proposal	JMP
2 Juli '20	revisi proposal	JMP
11 Juli '20	Acc proposal	JMP
24/7 - 2020	Revisi Bab I - III	JMP
29/7 - 2020	Acc Bab I - IV	JMP
3/8 - 2020	Acc Bab I - III dg perbaikan penyusunan	JMP
15/1 - 2021	Revisi Bab IV + V	JMP

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

Pembimbing,

  
**TITI RAPIH SE, MM**  
NIDN. 0005056301

Ponorogo, 11 Juni 2020  
Dekan,

  
**TITI RAPIH SE, MM**  
NIP. 19630505 199003 2 003

