



The logo of Universitas Muhammadiyah Ponorogo is a purple shield-shaped emblem. It features a central sunburst with Arabic calligraphy, surrounded by a green and white floral wreath. The text 'UNIVERSITAS MUHAMMADIYAH' is written along the top inner edge, and 'PONOROGO' is written along the bottom inner edge. Two white stars are positioned on the left and right sides of the shield.

**Data Populasi dan Pemilihan Sampel  
Perusahaan Subsektor Makanan dan Minuman  
Periode 2015 - 2020**

**Lampiran 1.1 : Data Populasi Perusahaan Subsektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode 2015 – 2020.**

No	Kode	Nama Perusahaan
1.	ADES	PT. Akasha Wira International, Tbk
2.	AISA	PT. Tiga Pilar Sejahtera Food, Tbk
3.	ALTO	PT. Tri Bayan Tirta, Tbk
4.	BTEK	PT. Bumi Teknokultura Unggul, Tbk
5.	BUDI	PT. Budi Starch & Sweetener, Tbk
6.	CAMP	PT. Campina Ice Cream Industry, Tbk
7.	CEKA	PT. Wilmar Cahaya Indonesia, Tbk
8.	CLEO	PT. Sariguna Primatirta, Tbk
9.	COCO	PT. Wahana Interfood Nusantara, Tbk
10.	DLTA	PT. Delta Djakarta, Tbk
11.	DMND	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	PT. Indofood CBP Sukses Makmur, Tbk
17.	IIKP	PT. Inti Agri Resources, Tbk
18.	IKAN	PT. Era Mandiri Cemerlang, Tbk
19.	INDF	PT. Indofood Sukses Makmur, Tbk
20.	KEJU	PT. Mulia Boga Raya, Tbk
21.	MGNA	PT. Magna Investasi Mandiri, Tbk
22.	MLBI	PT. Multi Bintang Indonesia, Tbk
23.	MYOR	PT. 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	PT. Prasida Aneka Niaga, Tbk
28.	PSGO	PT. Palma Serasih, Tbk
29.	ROTI	PT. Nippon Indosari Corpindo, Tbk
30.	SKBM	PT. Sekar Bumi, Tbk
31.	SKLT	PT. Sekar Laut, Tbk
32.	STTP	PT. Siantar Top, Tbk
33.	TBLA	PT. Tunas Baru Lampung, Tbk
34.	ULTJ	PT. Ultrajaya Milk Industry & Trading Company, Tbk

Sumber : [www.idx.co.id](http://www.idx.co.id) (2021)

**Lampiran 1.2 : Data Pemilihan Sampel Perusahaan Subsektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode 2015-2020.**

No	Kode	2015	2016	2017	2018	2019	2020	Masuk Sampel
1.	ADES	V	V	V	V	V	V	1
2.	AISA	V	V	-	-	V	V	0
3.	ALTO	-	-	V	V	V	V	0
4.	BTEK	V	V	-	V	-	V	0
5.	BUDI	V	V	V	V	V	V	1
6.	CAMP	-	-	V	V	V	V	0
7.	CEKA	-	-	-	V	V	V	0
8.	CLEO	-	-	V	V	V	V	0
9.	COCO	-	-	-	-	V	V	0
10.	DLTA	V	V	V	V	V	V	1
11.	DMND	-	-	-	-	-	V	0
12.	ENZO	-	-	-	-	-	V	0
13.	FOOD	-	-	-	-	V	V	0
14.	GOOD	-	-	-	V	V	V	0
15.	HOKI	-	-	V	V	V	V	0
16.	ICBP	V	V	V	V	V	V	1
17.	IIKP	-	-	-	-	V	V	0
18.	IKAN	-	-	-	-	-	V	0
19.	INDF	V	V	V	-	V	V	0
20.	KEJU	-	-	-	-	V	V	0
21.	MGNA	V	V	V	-	V	V	0
22.	MLBI	V	V	V	V	V	V	1
23.	MYOR	V	V	V	V	V	V	1
24.	PANI	-	-	-	V	V	V	0
25.	PCAR	-	-	V	V	V	V	0
26.	PMMP	-	-	-	-	-	V	0
27.	PSDN	V	-	-	-	V	V	0
28.	PSGO	-	-	-	-	V	V	0
29.	ROTI	V	V	V	V	V	V	1
30.	SKBM	-	-	-	V	V	V	0
31.	SKLT	V	V	V	V	V	V	1
32.	STTP	-	-	-	-	V	V	0
33.	TBLA	V	V	V	V	V	V	1
34.	ULTJ	V	V	V	V	V	V	1
<b>JUMLAH SAMPEL</b>								<b>10</b>



**Hasil Perhitungan Variabel**

*Current Ratio (CR)*

**pada Perusahaan Subsektor Makanan dan  
Minuman Periode 2015 – 2020**

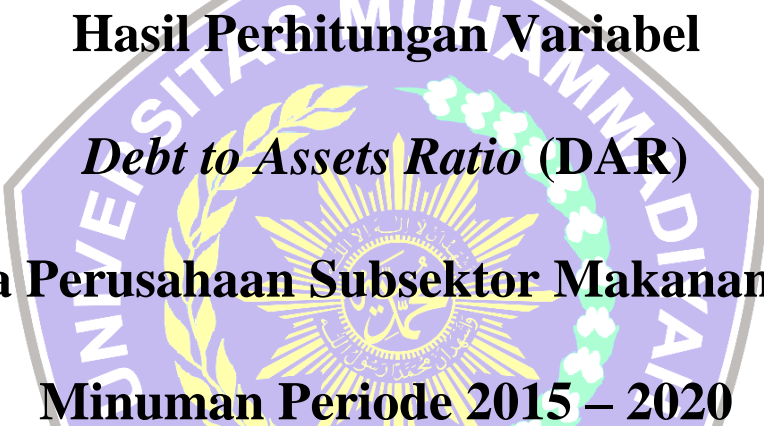
Lampiran 1.3 : Data Perhitungan Variabel *Current Ratio* (CR).

$$\text{Current Ratio} = \frac{\text{Aktiva Lancar (Current Assets)}}{\text{Utang Lancar (Current Liabilities)}}$$

No	Kode	Tahun	Aktiva Lancar	Hutang Lancar	CR
1.	ADES	2015	Rp 276,323,000,000	Rp 199,364,000,000	1.386
		2016	Rp 319,614,000,000	Rp 195,466,000,000	1.635
		2017	Rp 294,244,000,000	Rp 244,888,000,000	1.202
		2018	Rp 364,138,000,000	Rp 262,397,000,000	1.388
		2019	Rp 351,120,000,000	Rp 175,191,000,000	2.004
		2020	Rp 545,239,000,000	Rp 183,559,000,000	2.970
2.	BUDI	2015	Rp 1,492,365,000,000	Rp 1,491,109,000,000	1.001
		2016	Rp 1,092,360,000,000	Rp 1,090,816,000,000	1.001
		2017	Rp 1,027,489,000,000	Rp 1,019,986,000,000	1.007
		2018	Rp 1,472,140,000,000	Rp 1,467,508,000,000	1.003
		2019	Rp 1,141,009,000,000	Rp 1,133,685,000,000	1.006
		2020	Rp 1,241,540,000,000	Rp 1,085,439,000,000	1.144
3.	DLTA	2015	Rp 902,006,833,000	Rp 140,419,495,000	6.424
		2016	Rp 1,048,133,697,000	Rp 137,842,096,000	7.604
		2017	Rp 1,206,576,189,000	Rp 139,684,908,000	8.638
		2018	Rp 1,384,227,944,000	Rp 192,299,843,000	7.198
		2019	Rp 1,292,805,083,000	Rp 160,587,363,000	8.050
		2020	Rp 1,103,831,856,000	Rp 147,207,676,000	7.498
4.	ICBP	2015	Rp 13,961,500,000,000	Rp 6,002,344,000,000	2.326
		2016	Rp 15,571,362,000,000	Rp 6,469,785,000,000	2.407
		2017	Rp 16,579,331,000,000	Rp 6,827,588,000,000	2.428
		2018	Rp 14,121,568,000,000	Rp 7,235,398,000,000	1.952
		2019	Rp 16,624,925,000,000	Rp 6,556,359,000,000	2.536
		2020	Rp 20,716,223,000,000	Rp 9,176,164,000,000	2.258
5.	MLBI	2015	Rp 709,955,000,000	Rp 1,215,227,000,000	6.584
		2016	Rp 901,258,000,000	Rp 1,326,261,000,000	0.680
		2017	Rp 1,076,845,000,000	Rp 1,304,114,000,000	0.826
		2018	Rp 1,228,961,000,000	Rp 1,578,919,000,000	0.778
		2019	Rp 1,162,802,000,000	Rp 1,588,693,000,000	0.732
		2020	Rp 1,189,261,000,000	Rp 1,338,441,000,000	0.889
6.	MYOR	2015	Rp 7,454,347,029,087	Rp 3,151,495,162,694	2.365
		2016	Rp 8,739,782,750,141	Rp 3,884,051,319,005	2.250
		2017	Rp 10,674,199,571,313	Rp 4,473,628,322,956	2.386

		2018	Rp 12,647,858,727,872	Rp 4,764,510,387,113	2.655
		2019	Rp 12,776,102,781,513	Rp 3,726,359,539,201	3.429
		2020	Rp 12,838,729,162,094	Rp 3,475,323,711,943	3.694
7.	ROTI	2015	Rp 812,990,646,097	Rp 395,920,006,814	2.053
		2016	Rp 949,414,338,057	Rp 320,501,824,382	2.962
		2017	Rp 2,319,937,439,019	Rp 1,027,176,531,240	2.259
		2018	Rp 1,876,409,299,238	Rp 525,422,150,049	3.571
		2019	Rp 1,874,411,044,438	Rp 1,106,938,318,565	1.693
		2020	Rp 1,549,617,329,468	Rp 404,567,270,700	3.830
8.	SKLT	2015	Rp 189,758,915,421	Rp 159,132,842,277	1.192
		2016	Rp 222,686,872,602	Rp 169,302,583,936	1.315
		2017	Rp 267,129,479,669	Rp 211,493,160,519	1.263
		2018	Rp 356,735,670,030	Rp 291,349,105,535	1.224
		2019	Rp 378,352,247,338	Rp 293,281,364,781	1.290
		2020	Rp 379,723,220,668	Rp 247,102,759,160	1.537
9.	TBLA	2015	Rp 3,128,687,000,000	Rp 2,707,963,000,000	1.155
		2016	Rp 5,058,143,000,000	Rp 4,583,285,000,000	1.104
		2017	Rp 5,143,894,000,000	Rp 4,637,979,000,000	1.109
		2018	Rp 6,203,335,000,000	Rp 3,300,644,000,000	1.879
		2019	Rp 6,551,760,000,000	Rp 4,027,369,000,000	1.627
		2020	Rp 8,027,179,000,000	Rp 5,385,025,000,000	1.491
10.	ULTJ	2015	Rp 2,103,565,054,627	Rp 561,628,179,393	3.745
		2016	Rp 2,874,821,874,013	Rp 593,525,591,694	4.844
		2017	Rp 3,493,990,000,000	Rp 820,625,000,000	4.258
		2018	Rp 2,793,521,000,000	Rp 635,161,000,000	4.398
		2019	Rp 3,716,641,000,000	Rp 836,314,000,000	4.444
		2020	Rp 5,593,421,000,000	Rp 2,327,339,000,000	2.403

Sumber : Data diolah dari Laporan Keuangan [www.idx.co.id](http://www.idx.co.id) (2021).



**Hasil Perhitungan Variabel**  
***Debt to Assets Ratio (DAR)***  
**pada Perusahaan Subsektor Makanan dan**  
**Minuman Periode 2015 – 2020**



Lampiran 1.4 : Data Perhitungan Variabel *Debt to Assets Ratio* (DAR).

$$\text{Debt to Assets Ratio} = \frac{\text{Total Debt}}{\text{Total Assets}}$$

No	Kode	Tahun	Total Debt (Total Hutang)	Total Assets (Total Aset)	DAR
1.	ADES	2015	Rp 324,855,000,000	Rp 653,224,000,000	0.497
		2016	Rp 383,091,000,000	Rp 767,479,000,000	0.499
		2017	Rp 417,225,000,000	Rp 840,236,000,000	0.497
		2018	Rp 399,361,000,000	Rp 881,275,000,000	0.453
		2019	Rp 254,438,000,000	Rp 822,375,000,000	0.309
		2020	Rp 258,283,000,000	Rp 958,791,000,000	0.269
2.	BUDI	2015	Rp 2,160,702,000,000	Rp 3,265,953,000,000	0.662
		2016	Rp 1,766,825,000,000	Rp 2,931,807,000,000	0.603
		2017	Rp 1,744,756,000,000	Rp 2,939,456,000,000	0.594
		2018	Rp 2,166,496,000,000	Rp 3,392,980,000,000	0.639
		2019	Rp 1,714,449,000,000	Rp 2,999,767,000,000	0.572
		2020	Rp 1,640,851,000,000	Rp 2,963,007,000,000	0.554
3.	DLTA	2015	Rp 188,700,435,000	Rp 1,038,321,916,000	0.582
		2016	Rp 185,422,642,000	Rp 1,197,796,650,000	0.155
		2017	Rp 196,197,372,000	Rp 1,340,842,765,000	0.146
		2018	Rp 239,353,356,000	Rp 1,523,517,170,000	0.157
		2019	Rp 212,420,390,000	Rp 1,425,983,722,000	0.149
		2020	Rp 205,681,950,000	Rp 1,225,580,913,000	0.168
4.	ICBP	2015	Rp 10,173,713,000,000	Rp 26,560,624,000,000	0.383
		2016	Rp 10,401,125,000,000	Rp 28,901,948,000,000	0.360
		2017	Rp 11,295,184,000,000	Rp 31,619,514,000,000	0.357
		2018	Rp 11,660,003,000,000	Rp 34,367,153,000,000	0.339
		2019	Rp 12,038,210,000,000	Rp 38,709,314,000,000	0.311
		2020	Rp 53,270,272,000,000	Rp 103,588,325,000,000	0.514
5.	MLBI	2015	Rp 1,334,373,000,000	Rp 2,100,853,000,000	0.635
		2016	Rp 1,454,398,000,000	Rp 2,275,038,000,000	0.639
		2017	Rp 1,445,173,000,000	Rp 2,510,078,000,000	0.576
		2018	Rp 1,721,965,000,000	Rp 2,889,501,000,000	0.596
		2019	Rp 1,750,943,000,000	Rp 2,896,950,000,000	0.604
		2020	Rp 1,474,019,000,000	Rp 2,907,425,000,000	0.507
6.	MYOR	2015	Rp 6,148,255,759,034	Rp 11,342,715,686,221	0.542
		2016	Rp 6,657,165,872,077	Rp 12,922,421,859,142	0.515
		2017	Rp 7,561,503,434,179	Rp 14,915,849,800,251	0.507
		2018	Rp 9,049,161,944,940	Rp 17,591,706,426,634	0.514

		2019	Rp 9,137,978,611,155	Rp 19,037,918,806,473	0.480
		2020	Rp 8,506,032,464,592	Rp 19,777,500,514,550	0.430
7.	ROTI	2015	Rp 1,517,788,685,162	Rp 2,706,323,637,034	0.561
		2016	Rp 1,476,889,086,692	Rp 2,919,640,858,718	0.506
		2017	Rp 1,739,467,993,982	Rp 4,559,573,709,411	0.381
		2018	Rp 1,476,909,260,772	Rp 4,393,810,380,883	0.336
		2019	Rp 1,589,486,465,854	Rp 4,682,083,844,951	0.339
		2020	Rp 1,224,495,624,254	Rp 4,452,166,671,985	0.275
8.	SKLT	2015	Rp 225,066,080,248	Rp 377,110,748,359	0.597
		2016	Rp 272,088,644,079	Rp 568,239,939,951	0.479
		2017	Rp 328,714,435,982	Rp 636,284,210,210	0.517
		2018	Rp 408,057,718,435	Rp 747,293,725,435	0.546
		2019	Rp 410,463,595,860	Rp 790,845,543,826	0.519
		2020	Rp 366,908,471,713	Rp 773,863,042,440	0.474
9.	TBLA	2015	Rp 6,405,298,000,000	Rp 9,283,775,000,000	0.690
		2016	Rp 9,176,209,000,000	Rp 12,596,824,000,000	0.728
		2017	Rp 10,024,540,000,000	Rp 14,024,486,000,000	0.715
		2018	Rp 11,556,300,000,000	Rp 16,339,916,000,000	0.707
		2019	Rp 12,000,079,000,000	Rp 17,363,003,000,000	0.691
		2020	Rp 13,542,437,000,000	Rp 19,431,293,000,000	0.697
10.	ULTJ	2015	Rp 742,490,216,326	Rp 3,539,995,910,248	0.210
		2016	Rp 749,966,146,582	Rp 4,239,199,641,365	0.177
		2017	Rp 978,185,000,000	Rp 5,186,940,000,000	0.189
		2018	Rp 780,915,000,000	Rp 5,555,871,000,000	0.541
		2019	Rp 953,283,000,000	Rp 6,608,422,000,000	0.144
		2020	Rp 3,972,379,000,000	Rp 8,754,116,000,000	0.454

Sumber : Data diolah dari Laporan Keuangan [www.idx.co.id](http://www.idx.co.id) (2021).



**Hasil Perhitungan Variabel**  
***Total Assets Turnover (TAT)***  
**pada Perusahaan Subsektor Makanan dan**  
**Minuman Periode 2015 – 2020**

Lampiran 1.5 : Data Perhitungan Variabel *Total Assets Turnover* (TAT).

$$\text{Total Assets Turnover} = \frac{\text{Penjualan Bersih}}{\text{Total Aktiva}}$$

No	Kode	Tahun	Penjualan Bersih	Total Aktiva	TAT
1.	ADES	2015	Rp 669,725,000,000	Rp 653,224,000,000	1.025
		2016	Rp 887,663,000,000	Rp 767,479,000,000	1.157
		2017	Rp 814,490,000,000	Rp 840,236,000,000	0.969
		2018	Rp 804,302,000,000	Rp 881,275,000,000	0.913
		2019	Rp 834,330,000,000	Rp 822,375,000,000	1.015
		2020	Rp 673,364,000,000	Rp 958,791,000,000	0.702
2.	BUDI	2015	Rp 2,378,805,000,000	Rp 3,265,953,000,000	0.728
		2016	Rp 2,467,553,000,000	Rp 2,931,807,000,000	0.842
		2017	Rp 2,510,578,000,000	Rp 2,939,456,000,000	0.854
		2018	Rp 2,647,193,000,000	Rp 3,392,980,000,000	0.780
		2019	Rp 3,003,768,000,000	Rp 2,999,767,000,000	1.001
		2020	Rp 2,725,866,000,000	Rp 2,963,007,000,000	0.920
3.	DLTA	2015	Rp 699,506,819,000	Rp 1,038,321,916,000	0.674
		2016	Rp 774,968,268,000	Rp 1,197,796,650,000	0.647
		2017	Rp 777,308,328,000	Rp 1,340,842,765,000	0.580
		2018	Rp 893,006,350,000	Rp 1,523,517,170,000	0.586
		2019	Rp 827,136,727,000	Rp 1,425,983,722,000	0.640
		2020	Rp 546,336,411,000	Rp 1,225,580,913,000	0.446
4.	ICBP	2015	Rp 31,741,094,000,000	Rp 26,560,624,000,000	1.195
		2016	Rp 34,466,069,000,000	Rp 28,901,948,000,000	1.193
		2017	Rp 35,606,593,000,000	Rp 31,619,514,000,000	1.126
		2018	Rp 38,413,407,000,000	Rp 34,367,153,000,000	1.118
		2019	Rp 42,296,703,000,000	Rp 38,709,314,000,000	1.093
		2020	Rp 46,641,048,000,000	Rp 103,588,325,000,000	0.450
5.	MLBI	2015	Rp 2,696,318,000,000	Rp 2,100,853,000,000	1.283
		2016	Rp 3,263,311,000,000	Rp 2,275,038,000,000	1.434
		2017	Rp 3,389,736,000,000	Rp 2,510,078,000,000	1.350
		2018	Rp 3,649,615,000,000	Rp 2,889,501,000,000	1.263
		2019	Rp 3,711,405,000,000	Rp 2,896,950,000,000	1.281
		2020	Rp 1,985,009,000,000	Rp 2,907,425,000,000	0.683
6.	MYOR	2015	Rp 14,818,730,635,847	Rp 11,342,715,686,221	1.306
		2016	Rp 18,349,959,898,358	Rp 12,922,421,859,142	1.420
		2017	Rp 20,816,673,946,473	Rp 14,915,849,800,251	1.396
		2018	Rp 24,060,802,395,725	Rp 17,591,706,426,634	1.368

		2019	Rp 25,026,739,472,547	Rp 19,037,918,806,473	1.315
		2020	Rp 24,476,953,742,651	Rp 19,777,500,514,550	1.238
7.	ROTI	2015	Rp 2,174,501,712,899	Rp 2,706,323,637,034	0.803
		2016	Rp 2,521,920,968,213	Rp 2,919,640,858,718	0.864
		2017	Rp 2,491,100,179,560	Rp 4,559,573,709,411	0.546
		2018	Rp 2,766,545,866,684	Rp 4,393,810,380,883	0.630
		2019	Rp 3,337,022,314,624	Rp 4,682,083,844,951	0.713
		2020	Rp 3,212,034,546,032	Rp 4,452,166,671,985	0.721
8.	SKLT	2015	Rp 745,107,731,208	Rp 377,110,748,359	1.976
		2016	Rp 833,850,372,883	Rp 568,239,939,951	1.467
		2017	Rp 914,188,759,779	Rp 636,284,210,210	1.437
		2018	Rp 1,045,029,834,378	Rp 747,293,725,435	1.398
		2019	Rp 1,281,116,255,236	Rp 790,845,543,826	1.620
		2020	Rp 1,253,700,810,596	Rp 773,863,042,440	1.620
9.	TBLA	2015	Rp 5,331,404,000,000	Rp 9,283,775,000,000	0.574
		2016	Rp 6,513,980,000,000	Rp 12,596,824,000,000	0.517
		2017	Rp 8,974,708,000,000	Rp 14,024,486,000,000	0.640
		2018	Rp 8,614,889,000,000	Rp 16,339,916,000,000	0.527
		2019	Rp 8,533,183,000,000	Rp 17,363,003,000,000	0.491
		2020	Rp 10,863,256,000,000	Rp 19,431,293,000,000	0.559
10.	ULTJ	2015	Rp 4,393,932,684,171	Rp 3,539,995,910,248	1.241
		2016	Rp 4,685,987,917,355	Rp 4,239,199,641,365	1.105
		2017	Rp 4,879,559,000,000	Rp 5,186,940,000,000	0.941
		2018	Rp 5,472,882,000,000	Rp 5,555,871,000,000	0.985
		2019	Rp 6,241,419,000,000	Rp 6,608,422,000,000	0.944
		2020	Rp 5,967,362,000,000	Rp 8,754,116,000,000	0.682

Sumber : Data diolah dari Laporan Keuangan [www.idx.co.id](http://www.idx.co.id) (2021).



**Hasil Perhitungan Variabel**

***Return On Assets (ROA)***

**pada Perusahaan Subsektor Makanan dan**

**Minuman Periode 2015 – 2020**

Lampiran 1.6 : Data Perhitungan Variabel *Return On Assets* (ROA).

$$\text{Return On Assets} = \frac{\text{Laba Bersih}}{\text{Total Aset}}$$

No	Kode	Tahun	Laba Bersih	Total Aset	ROA
1.	ADES	2015	Rp 32,839,000,000	Rp 653,224,000,000	0.050
		2016	Rp 55,951,000,000	Rp 767,479,000,000	0.073
		2017	Rp 38,242,000,000	Rp 840,236,000,000	0.046
		2018	Rp 52,958,000,000	Rp 881,275,000,000	0.060
		2019	Rp 83,885,000,000	Rp 822,375,000,000	0.102
		2020	Rp 135,789,000,000	Rp 958,791,000,000	0.142
2.	BUDI	2015	Rp 21,072,000,000	Rp 3,265,953,000,000	0.006
		2016	Rp 38,624,000,000	Rp 2,931,807,000,000	0.013
		2017	Rp 45,691,000,000	Rp 2,939,456,000,000	0.016
		2018	Rp 50,467,000,000	Rp 3,392,980,000,000	0.015
		2019	Rp 64,021,000,000	Rp 2,999,767,000,000	0.021
		2020	Rp 67,093,000,000	Rp 2,963,007,000,000	0.023
3.	DLTA	2015	Rp 192,045,199,000	Rp 1,038,321,916,000	0.185
		2016	Rp 254,509,268,000	Rp 1,197,796,650,000	0.212
		2017	Rp 279,772,635,000	Rp 1,340,842,765,000	0.209
		2018	Rp 338,129,985,000	Rp 1,523,517,170,000	0.222
		2019	Rp 317,815,177,000	Rp 1,425,983,722,000	0.102
		2020	Rp 123,465,762,000	Rp 1,225,580,913,000	0.101
4.	ICBP	2015	Rp 2,923,148,000,000	Rp 26,560,624,000,000	0.110
		2016	Rp 3,631,301,000,000	Rp 28,901,948,000,000	0.126
		2017	Rp 3,543,173,000,000	Rp 31,619,514,000,000	0.112
		2018	Rp 4,658,781,000,000	Rp 34,367,153,000,000	0.136
		2019	Rp 5,360,029,000,000	Rp 38,709,314,000,000	0.246
		2020	Rp 7,418,574,000,000	Rp 103,588,325,000,000	0.072
5.	MLBI	2015	Rp 496,909,000,000	Rp 2,100,853,000,000	0.237
		2016	Rp 982,129,000,000	Rp 2,275,038,000,000	0.432
		2017	Rp 1,322,067,000,000	Rp 2,510,078,000,000	0.527
		2018	Rp 1,224,807,000,000	Rp 2,889,501,000,000	0.424
		2019	Rp 1,206,059,000,000	Rp 2,896,950,000,000	0.138
		2020	Rp 285,617,000,000	Rp 2,907,425,000,000	0.098
6.	MYOR	2015	Rp 1,250,233,128,560	Rp 11,342,715,686,221	0.110
		2016	Rp 1,388,676,127,665	Rp 12,922,421,859,142	0.107
		2017	Rp 1,630,953,830,893	Rp 14,915,849,800,251	0.109
		2018	Rp 1,760,434,280,304	Rp 17,591,706,426,634	0.100
		2019	Rp 2,039,404,206,764	Rp 19,037,918,806,473	0.416



		2020	Rp 2,098,168,514,645	Rp 19,777,500,514,550	0.106
7.	ROTI	2015	Rp 270,538,700,440	Rp 2,706,323,637,034	0.100
		2016	Rp 279,777,368,831	Rp 2,919,640,858,718	0.096
		2017	Rp 135,364,021,139	Rp 4,559,573,709,411	0.030
		2018	Rp 127,171,436,363	Rp 4,393,810,380,883	0.029
		2019	Rp 236,518,557,420	Rp 4,682,083,844,951	0.107
		2020	Rp 168,610,282,478	Rp 4,452,166,671,985	0.038
8.	SKLT	2015	Rp 20,066,791,849	Rp 377,110,748,359	0.053
		2016	Rp 20,646,121,074	Rp 568,239,939,951	0.036
		2017	Rp 22,970,715,348	Rp 636,284,210,210	0.036
		2018	Rp 31,954,131,252	Rp 747,293,725,435	0.043
		2019	Rp 44,943,627,900	Rp 790,845,543,826	0.051
		2020	Rp 42,520,246,722	Rp 773,863,042,440	0.055
9.	TBLA	2015	Rp 200,783,000,000	Rp 9,283,775,000,000	0.022
		2016	Rp 621,011,000,000	Rp 12,596,824,000,000	0.049
		2017	Rp 954,357,000,000	Rp 14,024,486,000,000	0.068
		2018	Rp 764,380,000,000	Rp 16,339,916,000,000	0.047
		2019	Rp 661,034,000,000	Rp 17,363,003,000,000	0.038
		2020	Rp 680,730,000,000	Rp 19,431,293,000,000	0.035
10.	ULTJ	2015	Rp 523,100,215,029	Rp 3,539,995,910,248	0.148
		2016	Rp 709,825,635,742	Rp 4,239,199,641,365	0.167
		2017	Rp 711,681,000,000	Rp 5,186,940,000,000	0.137
		2018	Rp 701,607,000,000	Rp 5,555,871,000,000	0.126
		2019	Rp 1,035,865,000,000	Rp 6,608,422,000,000	0.157
		2020	Rp 1,109,666,000,000	Rp 8,754,116,000,000	0.127

Sumber : Data diolah dari Laporan Keuangan [www.idx.co.id](http://www.idx.co.id) (2021).





**Hasil Perhitungan Variabel**  
***Gross Profit Margin (GPM)***  
**pada Perusahaan Subsektor Makanan dan**  
**Minuman Periode 2015 – 2020**

Lampiran 1.7 : Data Perhitungan Variabel *Gross Profit Margin* (GPM).

$$\text{Gross Profit Margin} = \frac{\text{Laba Kotor}}{\text{Penjualan Bersih}}$$

No	Kode	Tahun	Laba Kotor	Penjualan Bersih	GPM
1.	ADES	2015	Rp 339,702,000,000	Rp 669,725,000,000	0.507
		2016	Rp 459,835,000,000	Rp 887,663,000,000	0.518
		2017	Rp 438,944,000,000	Rp 814,490,000,000	0.539
		2018	Rp 389,090,000,000	Rp 804,302,000,000	0.484
		2019	Rp 417,049,000,000	Rp 834,330,000,000	0.500
		2020	Rp 342,565,000,000	Rp 673,364,000,000	0.509
2.	BUDI	2015	Rp 220,581,000,000	Rp 2,378,805,000,000	0.093
		2016	Rp 274,260,000,000	Rp 2,467,553,000,000	0.111
		2017	Rp 347,799,000,000	Rp 2,510,578,000,000	0.139
		2018	Rp 350,073,000,000	Rp 2,647,193,000,000	0.132
		2019	Rp 380,876,000,000	Rp 3,003,768,000,000	0.127
		2020	Rp 354,215,000,000	Rp 2,725,866,000,000	0.130
3.	DLTA	2015	Rp 466,353,551,000	Rp 699,506,819,000	0.667
		2016	Rp 540,881,980,000	Rp 774,968,268,000	0.698
		2017	Rp 574,271,361,000	Rp 777,308,328,000	0.739
		2018	Rp 651,285,239,000	Rp 893,006,350,000	0.729
		2019	Rp 596,696,030,000	Rp 827,136,727,000	0.721
		2020	Rp 367,179,508,000	Rp 546,336,411,000	0.672
4.	ICBP	2015	Rp 9,619,137,000,000	Rp 31,741,094,000,000	0.303
		2016	Rp 10,859,314,000,000	Rp 34,466,069,000,000	0.315
		2017	Rp 11,058,836,000,000	Rp 35,606,593,000,000	0.311
		2018	Rp 12,265,550,000,000	Rp 38,413,407,000,000	0.319
		2019	Rp 14,404,013,000,000	Rp 42,296,703,000,000	0.341
		2020	Rp 17,224,375,000,000	Rp 46,641,048,000,000	0.369
5.	MLBI	2015	Rp 1,561,413,000,000	Rp 2,696,318,000,000	0.579
		2016	Rp 2,147,744,000,000	Rp 3,263,311,000,000	0.658
		2017	Rp 2,271,704,000,000	Rp 3,389,736,000,000	0.670
		2018	Rp 2,462,707,000,000	Rp 3,649,615,000,000	0.675
		2019	Rp 2,285,054,000,000	Rp 3,711,405,000,000	0.616
		2020	Rp 940,226,000,000	Rp 1,985,009,000,000	0.474
6.	MYOR	2015	Rp 4,198,336,120,007	Rp 14,818,730,635,847	0.283
		2016	Rp 4,900,422,455,912	Rp 18,349,959,898,358	0.267
		2017	Rp 4,975,054,755,396	Rp 20,816,673,946,473	0.239
		2018	Rp 6,396,653,530,647	Rp 24,060,802,395,725	0.266
		2019	Rp 7,917,240,946,515	Rp 25,026,739,472,547	0.316

		2020	Rp 7,299,122,959,685	Rp 24,476,953,742,651	0.298
7.	ROTI	2015	Rp 1,154,990,279,069	Rp 2,174,501,712,899	0.531
		2016	Rp 1,301,088,371,208	Rp 2,521,920,968,213	0.516
		2017	Rp 1,307,930,827,052	Rp 2,491,100,179,560	0.525
		2018	Rp 1,492,213,107,219	Rp 2,766,545,866,684	0.539
		2019	Rp 1,849,435,889,156	Rp 3,337,022,314,624	0.554
		2020	Rp 1,802,163,709,880	Rp 3,212,034,546,032	0.561
8.	SKLT	2015	Rp 183,921,913,125	Rp 745,107,731,208	0.247
		2016	Rp 214,518,332,233	Rp 833,850,372,883	0.257
		2017	Rp 237,003,886,568	Rp 914,188,759,779	0.259
		2018	Rp 267,314,915,155	Rp 1,045,029,834,378	0.256
		2019	Rp 323,916,167,231	Rp 1,281,116,255,236	0.253
		2020	Rp 333,589,336,910	Rp 1,253,700,810,596	0.266
9.	TBLA	2015	Rp 1,170,478,000,000	Rp 5,331,404,000,000	0.220
		2016	Rp 1,625,325,000,000	Rp 6,513,980,000,000	0.250
		2017	Rp 2,265,623,000,000	Rp 8,974,708,000,000	0.252
		2018	Rp 2,302,760,000,000	Rp 8,614,889,000,000	0.267
		2019	Rp 2,094,793,000,000	Rp 8,533,183,000,000	0.245
		2020	Rp 2,623,867,000,000	Rp 10,863,256,000,000	0.242
10.	ULTJ	2015	Rp 1,382,489,122,282	Rp 4,393,932,684,171	0.315
		2016	Rp 1,633,104,908,233	Rp 4,685,987,917,355	0.349
		2017	Rp 1,822,878,000,000	Rp 4,879,559,000,000	0.374
		2018	Rp 1,956,276,000,000	Rp 5,472,882,000,000	0.357
		2019	Rp 2,349,718,000,000	Rp 6,241,419,000,000	0.376
		2020	Rp 2,228,527,000,000	Rp 5,967,362,000,000	0.373

Sumber : Data diolah dari Laporan Keuangan [www.idx.co.id](http://www.idx.co.id) (2021).

The logo of Universitas Muhammadiyah Ponorogo is a purple shield-shaped emblem. It features a central sunburst with Arabic calligraphy, surrounded by a green and white floral wreath. The text 'UNIVERSITAS MUHAMMADIYAH' is written along the top inner edge, and 'PONOROGO' is written along the bottom inner edge. Two white stars are positioned on the left and right sides of the shield.

**Hasil Perhitungan Variabel  
Perubahan Laba  
pada Perusahaan Subsektor Makanan dan  
Minuman Periode 2015 – 2020**

**Lampiran 1.8 : Data Hasil Perhitungan Variabel Perubahan Laba.**

$$\Delta Y_t = \frac{Y_t - Y_{t-1}}{Y_{t-1}}$$

Keterangan :

$\Delta Y_t$  = Perubahan laba pada periode tertentu

$Y_t$  = Laba perusahaan pada periode tertentu

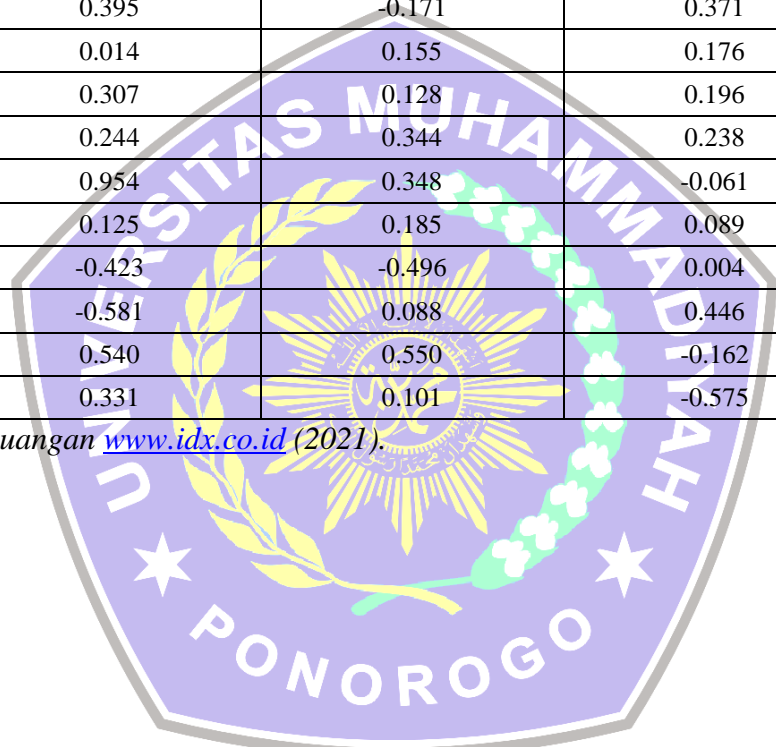
$Y_{t-1}$  = Laba perusahaan pada periode sebelumnya

No	Kode	Laba Sebelum Pajak						
		2014 (a)	2015 (b)	2016 (c)	2017 (d)	2018 (e)	2019 (f)	2020 (g)
1	ADES	Rp 41,579,000,000	Rp 44,175,000,000	Rp 61,636,000,000	Rp 51,095,000,000	Rp 70,060,000,000	Rp 110,179,000,000	Rp 167,919,000,000
2	BUDI	Rp 43,519,000,000	Rp 52,125,000,000	Rp 52,832,000,000	Rp 61,016,000,000	Rp 71,781,000,000	Rp 83,905,000,000	Rp 69,312,000,000
3	DLTA	Rp 380,086,736,000	Rp 250,197,742,000	Rp 327,047,654,000	Rp 369,012,853,000	Rp 441,248,118,000	Rp 412,437,215,000	Rp 614,704,480,000
4	ICBP	Rp 3,445,380,000,000	Rp 4,009,634,000,000	Rp 4,989,254,000,000	Rp 5,206,561,000,000	Rp 6,446,785,000,000	Rp 7,436,972,000,000	Rp 9,958,647,000,000
5	MLBI	Rp 1,078,378,000,000	Rp 675,572,000,000	Rp 1,320,186,000,000	Rp 1,780,020,000,000	Rp 1,671,912,000,000	Rp 1,626,612,000,000	Rp 396,470,000,000
6	MYOR	Rp 529,267,706,614	Rp 1,640,494,765,801	Rp 1,845,683,269,238	Rp 2,186,884,603,474	Rp 2,381,942,198,855	Rp 2,704,466,581,011	Rp 2,683,890,279,936
7	ROTI	Rp 252,857,341,173	Rp 378,251,615,088	Rp 369,416,841,698	Rp 186,147,334,530	Rp 186,936,324,915	Rp 347,098,820,613	Rp 160,357,537,779
8	SKLT	Rp 24,044,381,630	Rp 27,376,238,223	Rp 25,166,206,536	Rp 27,370,565,356	Rp 39,567,679,343	Rp 56,782,206,578	Rp 55,673,983,557
9	TBLA	Rp 562,419,000,000	Rp 263,214,000,000	Rp 802,712,000,000	Rp 1,244,596,000,000	Rp 1,043,045,000,000	Rp 905,158,000,000	Rp 901,334,000,000
10	ULTJ	Rp 374,957,616,094	Rp 700,675,250,229	Rp 932,482,782,652	Rp 1,026,231,000,000	Rp 949,018,000,000	Rp 1,375,359,000,000	Rp 1,421,517,000,000

Sumber : Data diolah dari Laporan Keuangan [www.idx.co.id](http://www.idx.co.id) (2021).

No	Kode	Perubahan Laba					
		2015 (b) – (a) : (a)	2016 (c) – (b) : (b)	2017 (d) – (c) : (c)	2018 (e) – (d) : (d)	2019 (f) – (e) : (e)	2020 (g) – (f) : (f)
1	ADES	0.062	0.395	-0.171	0.371	0.573	0.524
2	BUDI	0.198	0.014	0.155	0.176	0.169	-0.174
3	DLTA	-0.342	0.307	0.128	0.196	-0.165	0.490
4	ICBP	0.164	0.244	0.344	0.238	0.154	0.339
5	MLBI	-0.774	0.954	0.348	-0.061	-0.027	-0.756
6	MYOR	0.345	0.125	0.185	0.089	0.135	-0.008
7	ROTI	0.496	-0.423	-0.496	0.004	0.857	-0.538
8	SKLT	0.139	-0.581	0.088	0.446	0.435	-0.020
9	TBLA	-0.532	0.540	0.550	-0.162	-0.132	-0.004
10	ULTJ	0.869	0.331	0.101	-0.575	0.449	0.034

Sumber : Data diolah dari Laporan Keuangan [www.idx.co.id](http://www.idx.co.id) (2021).



## **Data Variabel Pengujian**

**IBM SPSS 22**

**pada Perusahaan Subsektor Makanan dan**

**Minuman Periode 2015 – 2020**



**Lampiran 1.9 : Data Variabel Pengujian IBM SPSS 22 pada Perusahaan Subsektor Makanan dan Minuman Periode 2015 – 2020.**

No	Kode	Tahun	X1	X2	X3	X4	X5	Y
			CR	DAR	TAT	ROA	GPM	Perubahan Laba
1	ADES	2015	1.386	0.497	1.025	0.050	0.507	0.062
		2016	1.635	0.499	1.157	0.073	0.518	0.395
		2017	1.202	0.497	0.969	0.046	0.539	-0.171
		2018	1.388	0.453	0.913	0.060	0.484	0.371
		2019	2.004	0.309	1.015	0.102	0.500	0.573
		2020	2.970	0.269	0.702	0.142	0.509	0.524
2	BUDI	2015	1.001	0.662	0.728	0.006	0.093	0.198
		2016	1.001	0.603	0.842	0.013	0.111	0.014
		2017	1.007	0.594	0.854	0.016	0.139	0.155
		2018	1.003	0.639	0.780	0.015	0.132	0.176
		2019	1.006	0.572	1.001	0.021	0.127	0.169
		2020	1.144	0.554	0.920	0.023	0.130	-0.174
3	DLTA	2015	6.424	0.582	0.674	0.185	0.667	-0.342
		2016	7.604	0.155	0.647	0.212	0.698	0.307
		2017	8.638	0.146	0.580	0.209	0.739	0.128
		2018	7.198	0.157	0.586	0.222	0.729	0.196
		2019	8.050	0.149	0.640	0.102	0.721	-0.165
		2020	7.498	0.168	0.446	0.101	0.672	0.490
4	ICBP	2015	2.326	0.383	1.195	0.110	0.303	0.164
		2016	2.407	0.360	1.193	0.126	0.315	0.244
		2017	2.428	0.357	1.126	0.112	0.311	0.344
		2018	1.952	0.339	1.118	0.136	0.319	0.238
		2019	2.536	0.311	1.093	0.246	0.341	0.154
		2020	2.258	0.514	0.450	0.072	0.369	0.339
5	MLBI	2015	6.584	0.635	1.283	0.237	0.579	-0.774
		2016	0.680	0.639	1.434	0.432	0.658	0.954
		2017	0.826	0.576	1.350	0.527	0.670	0.348
		2018	0.778	0.596	1.263	0.424	0.675	-0.061
		2019	0.732	0.604	1.281	0.138	0.616	-0.027
		2020	0.889	0.507	0.683	0.098	0.474	-0.756
6	MYOR	2015	2.365	0.542	1.306	0.110	0.283	0.345
		2016	2.250	0.515	1.420	0.107	0.267	0.125
		2017	2.386	0.507	1.396	0.109	0.239	0.185
		2018	2.655	0.514	1.368	0.100	0.266	0.089
		2019	3.429	0.480	1.315	0.416	0.316	0.135



		2020	3.694	0.430	1.238	0.106	0.298	-0.008
7	ROTI	2015	2.053	0.561	0.803	0.100	0.531	0.496
		2016	2.962	0.506	0.864	0.096	0.516	-0.423
		2017	2.259	0.381	0.546	0.030	0.525	-0.496
		2018	3.571	0.336	0.630	0.029	0.539	0.004
		2019	1.693	0.339	0.713	0.107	0.554	0.857
		2020	3.830	0.275	0.721	0.038	0.561	-0.538
8	SKLT	2015	1.192	0.597	1.976	0.053	0.247	0.139
		2016	1.315	0.479	1.467	0.036	0.257	-0.581
		2017	1.263	0.517	1.437	0.036	0.259	0.088
		2018	1.224	0.546	1.398	0.043	0.256	0.446
		2019	1.290	0.519	1.620	0.051	0.253	0.435
		2020	1.537	0.474	1.620	0.055	0.266	-0.020
9	TBLA	2015	1.155	0.690	0.574	0.022	0.220	-0.532
		2016	1.104	0.728	0.517	0.049	0.250	0.540
		2017	1.109	0.715	0.640	0.068	0.252	0.550
		2018	1.879	0.707	0.527	0.047	0.267	-0.162
		2019	1.627	0.691	0.491	0.038	0.245	-0.132
		2020	1.491	0.697	0.559	0.035	0.242	-0.004
10	ULTJ	2015	3.745	0.210	1.241	0.148	0.315	0.869
		2016	4.844	0.177	1.105	0.167	0.349	0.331
		2017	4.258	0.189	0.941	0.137	0.374	0.101
		2018	4.398	0.541	0.985	0.126	0.357	-0.575
		2019	4.444	0.144	0.944	0.157	0.376	0.449
		2020	2.403	0.454	0.682	0.127	0.373	0.034

Sumber : Data diolah dari Laporan Keuangan [www.idx.co.id](http://www.idx.co.id) (2021).

Lampiran 1.10 : Berita Acara Bimbingan Skripsi



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**BERITA ACARA BIMBINGAN SKRIPSI**

1. Nama Mahasiswa : LELY NOFITA DEWI
2. NIM : 17441415
3. Jurusan : Akuntansi S-1
4. Bidang : Analisis Laporan Keuangan
5. Alamat : Jalan Cempaka RT/RW: 04/02 Desa Winong  
Kecamatan Jetis Kabupaten Ponorogo
6. Judul Skripsi : Analisis Pengaruh Rasio Keuangan dalam  
Memprediksi Perubahan Laba pada Perusahaan  
Subsektor Makanan dan Minuman yang Terdaftar  
di Bursa Efek Indonesia Periode 2015-2019
7. Masa Pembimbingan : September 2020 s/d Agustus 2021
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	KETERANGAN	Paraf Pembimbing
10-11-2020	Revisi Proposal	f. f.
14-1-2021	Revisi Proposal	f. f.
20-1-2021	Ace Proposal	f. f.
1-2-2021	Revisi proposal	f. f.
3-2-2021	Ace proposal	f. f.
26-2-2021	Revisi Bab 1,2,3	f. f.
5-3-2021	Ace Bab 1,2,3	f. f.
20-5-2021	Revisi BAB 4 & 5	f. f.
26-6-2021	Revisi BAB 4 & 5	f. f.
2-7-2021	Revisi BAB 4 & 5	f. f.
12-7-2021	Ace BAB 4 & 5	f. f.
13-7-2021	Revisi menemisi & lampiran	f. f.
4-8-2021	revisi bab 1,2,3	f. f.
21-8-2021	ace bab 1,2,3	f. f.
23-8-2021	revisi bab 4,5	f. f.



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5. Alamat : Jalan Cempaka RT/RW : 04/02 Desa Winong Kecamatan Jetis Kabupaten Ponorogo
6. Judul Skripsi : Analisis Pengaruh Rasio Keuangan dalam Memprediksi Perubahan Laba pada Perusahaan Subsektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode 2015 – 2020
7. Masa Pembimbingan : Agustus 2021 s/d September 2022
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
4-9-2021	Cek plagiasi 22%	
18-10-2021	ACC bab 1-5	
	segera laksanakan pendaf taran sidang	
26-10-2021	ACC bab 1-5 full draft.	

Tanggal Disetujui	BAB	Paraf Pembimbing

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

Pembimbing,



**Dr. HJ. KHUSNATUL Z. W., SE., MM., AK., CA.**  
NIDN. 0722056704



Ponorogo, 01 September 2021

Dekan

**Dr. HADI SUMARSONO, M.Si**  
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