

# LAMPIRAN

## LAMPIRAN 1

### Sample Penelitian

No.	Nama Perusahaan	kode perusahaan
1	Indofarma Tbk	INAF
2	Kimia Farma Tbk	KAEF
3	Kalbe Farma Tbk	KLBF
4	Merck Indonesia Tbk	MERK
5	Pyridam Farma Tbk	PYFA
6	Tempo Scan Pacific Tbk	TSPC
7	Akasha Wira International Tbk	ADES
8	Tiga Pilar Sejahtera Food Tbk	AISA
9	Tri Banyan Tirta Tbk	ALTO
10	Cahaya Kalbar Tbk	CEKA
11	Delta Djakarta Tbk	DLTA
12	Indofood CBP Sukses Makmur Tbk	ICBP
13	Indofood Sukses Makmur Tbk	INDF
14	Multi Bintang Indonesia Tbk	MLBI
15	Mayora Indah Tbk	MYOR
16	Prasidha Aneka Niaga Tbk	PSDN
17	Nippon Indosari Corpindo Tbk	ROTI
18	Sekar Bumi Tbk	SKBM
19	Ultra Jaya Milk Industry Trading Company Tbk	ULTJ
20	Gudang Garam Tbk	GGRM
21	H.M. Sampoerna Tbk	HMSP
22	Bentoel Internasional Investama Tbk	RMBA

## LAMPIRAN 2

### Rekapitulasi Hasil Penghitungan Perputaran Kas, Perputaran Piutang, Perputaran Persediaan, dan Profitabilitas

No.	kode Perusahaan	Tahun	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	Profitabilitas
1	INAF	2012	7.04	0.92	4.44	0.04
2	KAEF		14.48	1.09	5.19	0.10
3	KLBF		6.62	1.08	3.72	0.19
4	MERK		4.68	0.77	2.80	0.19
5	PYFA		35.84	1.12	2.24	0.04
6	TSPC		7.47	1.11	5.56	0.14
7	ADES		17.61	1.03	3.61	0.21
8	AISA		7.46	1.08	4.58	0.07
9	ALTO		14.17	1.57	2.70	0.05
10	CEKA		81.81	1.02	2.72	0.06
11	DLTA		6.40	0.92	2.13	0.10
12	ICBP		4.43	0.99	9.18	0.13
13	INDF		3.82	1.02	5.10	0.08
14	MLBI		9.02	0.78	5.28	0.39
15	MYOR		12.63	1.10	5.76	0.14
16	PSDN		20.12	1.02	5.89	0.04
17	ROTI		27.61	1.14	32.62	0.12
18	SKBM		27.31	0.81	13.02	0.04
19	ULTJ		7.22	1.08	5.43	0.18
20	GGRM		139.61	1.20	1.46	0.15
21	HMSP		53.83	1.09	3.91	0.38
22	RMBA		13.22	0.80	2.26	-0.03
23	INAF	2013	4.23	1.05	5.03	-0.09
24	KAEF		12.24	1.09	5.22	0.09
25	KLBF		10.05	1.09	3.22	0.17
26	MERK		7.29	1.34	2.66	0.33
27	PYFA		29.86	1.00	2.04	0.04

No.	Kode Perusahaan	Tahun	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	Profitabilitas	
28	TSPC	2013	3.98	1.04	4.68	0.14	
29	ADES		16.10	1.05	2.77	0.13	
30	AISA		19.37	1.24	3.87	0.07	
31	ALTO		9.19	1.29	3.65	0.01	
32	CEKA		112.13	1.28	6.82	0.06	
33	DLTA		5.52	0.51	1.62	0.31	
34	ICBP		4.67	1.05	7.97	0.13	
35	INDF		4.32	1.19	5.44	0.09	
36	MLBI		29.12	1.32	8.96	0.66	
37	MYOR		7.51	1.16	6.16	0.13	
38	PSDN		7.97	1.04	2.53	0.01	
39	ROTI		21.66	1.15	27.30	0.01	
40	SKBM		10.06	1.38	15.99	0.12	
41	ULTJ		6.03	1.11	5.63	0.15	
42	GGRM		63.47	1.23	1.57	0.09	
43	HMSP		141.21	1.13	3.33	0.39	
44	RMBA		16.32	1.18	2.58	-0.11	
45	INAF		2014	10.74	0.84	4.72	1.00
46	KAEF			4.67	0.97	4.72	0.08
47	KLBF			10.69	0.69	2.89	0.17
48	MERK	7.08		1.03	3.03	0.34	
49	PYFA	50.23		1.13	2.29	0.02	
50	TSPC	4.62		1.02	4.62	0.10	
51	ADES	22.19		1.14	3.16	0.06	
52	AISA	6.71		1.20	3.62	0.05	
53	ALTO	3.73		0.66	2.17	-0.01	
52	CEKA	78.22		1.05	8.27	0.33	
55	DLTA	4.97		1.43	1.43	0.29	
56	ICBP	4.76		1.05	7.72	0.10	
57	INDF	4.60		0.89	5.60	0.05	
58	MLBI	20.48		1.08	6.60	0.36	
59	MYOR	11.01		1.04	6.80	0.04	

<b>No.</b>	<b>Kode Perusahaan</b>	<b>Tahun</b>	<b>Perputaran Kas</b>	<b>Perputaran Piutang</b>	<b>Perputaran Persediaan</b>	<b>Profitabilitas</b>
60	PSDN	2014	15.97	1.11	4.65	0.05
61	ROTI		14.26	3.77	25.32	0.09
62	SKBM		13.65	0.55	14.76	0.14
63	ULTJ		7.12	1.03	4.77	0.10
64	GGRM		53.97	0.82	1.59	0.09
65	HMSP		5.34	0.84	3.46	0.36
66	RMBA		11.63	1.46	2.78	-0.22

### LAMPIRAN 3

#### Rekapitulasi Penghitungan Profitabilitas

No.	kode perusahaan	Tahun	Laba Bersih Setelah Pajak	Total Aset	Profitabilitas
1	INAF	2012	42,385	1,118,618	0.04
2	KAEF		205,763	2,076,347	0.10
3	KLBF		1,775	9,417	0.19
4	MERK		107,808	569,430	0.19
5	PYFA		5,308	135,849	0.04
6	TSPC		635,176	4,632,985	0.14
7	ADES		83,376	389,094	0.21
8	AISA		253,664	3,867,576	0.07
9	ALTO		16,167	326,619	0.05
10	CEKA		58,344	1,027,692	0.06
11	DLTA		74,082	745,306	0.10
12	ICBP		2,282	17,753	0.13
13	INDF		4,779	59,324	0.08
14	MLBI		453,405	1,152,048	0.39
15	MYOR		1,156	8,302	0.14
16	PSDN		25,623	682,611	0.04
17	ROTI		149,149	1,204,944	0.12
18	SKBM		12,703	288,962	0.04
19	ULTJ		429,342	2,420,794	0.18
20	GGRM		6,025	41,509	0.15
21	HMSP		9,945	26,247	0.38
22	RMBA		-201,627	6,935,601	-0.03
23	INAF	2013	-54,222	614,117	-0.09
24	KAEF		214,549	2,471,940	0.09
25	KLBF		1,970	11,315	0.17
26	MERK		230,026	696,946	0.33
27	PYFA		6,195	175,118	0.04
28	TSPC		757,546	5,407,958	0.14
29	ADES		55,656	441,064	0.13
30	AISA		346,728	5,020,824	0.07
31	ALTO		16,838	1,502,519	0.01
32	CEKA		65,068	1,069,627	0.06

No.	Kode Perusahaan	Tahun	Laba Bersih Setelah Pajak	Total Aset	Profitabilitas
33	DLTA	2013	270,498	867,040	0.31
34	ICBP		2,006	15,355	0.13
35	INDF		4,892	53,716	0.09
36	MLBI		1,171	1,782	0.66
37	MYOR		1,304	9,710	0.13
38	PSDN		6,252	685,750	0.01
39	ROTI		1,822	158,015	0.01
40	SKBM		58,266	497,652	0.12
41	ULTJ		423,195	2,811,621	0.15
42	GGRM		4,383	50,770	0.09
43	HMSP		10,818	27,405	0.39
44	RMBA		-1,001	9,232	-0.11
45	INAF		1,248,343	1,248,344	1.00
46	KAEF		2014	234,625	2,968,185
47	KLBF	2,121		12,425	0.17
48	MERK	242,087		716,599	0.34
49	PYFA	2,657		172,736	0.02
50	TSPC	584,294		5,592,370	0.10
51	ADES	31,021		504,865	0.06
52	AISA	378,134		7,371,846	0.05
53	ALTO	-10,135		1,239,053	-0.01
52	CEKA	41,000		124,000	0.33
55	DLTA	288,073		991,947	0.29
56	ICBP	2,531		24,910	0.10
57	INDF	4,401		85,938	0.05
58	MLBI	794,883		2,231,051	0.36
59	MYOR	409,824		10,291,108	0.04
60	PSDN	28,175		620,928	0.05
61	ROTI	188,577		2,142,894	0.09
62	SKBM	89,115		649,534	0.14
63	ULTJ	283,360		2,917,083	0.10
64	GGRM	5,395	58,220	0.09	
65	HMSP	10,181	28,380	0.36	
66	RMBA	-2,278	10,250	-0.22	

#### LAMPIRAN 4

#### Rekapitulasi Penghitungan Perputaran Kas

No.	kode perusahaan	Tahun	Penjualan Bersih	Rata-rata Kas	Perputaran Kas
1	INAF	2012	1,156,050	164,159	7.04
2	KAEF		3,734,241	257,941	14.48
3	KLBF		13,636,405	2,059,357	6.62
4	MERK		929,876	198,641	4.68
5	PYFA		176,730	4,931	35.84
6	TSPC		6,630,809	887,134	7.47
7	ADES		476,638	27,068	17.61
8	AISA		2,747,623	368,424	7.46
9	ALTO		233,675	16,492	14.17
10	CEKA		1,123,519	13,734	81.81
11	DLTA		1,719,814	268,719	6.40
12	ICBP		21,574,792	4,868,357	4.43
13	INDF		50,059,427	13,111,913	3.82
14	MLBI		1,566,984	173,769	9.02
15	MYOR		10,510,625	832,443	12.63
16	PSDN		1,305,116	64,879	20.12
17	ROTI		1,190,825	43,134	27.61
18	SKBM		753,709	27,601	27.31
19	ULTJ		2,809,851	389,332	7.22
20	GGRM		49,028,696	351,183	139.61
21	HMSP		66,626,123	1,237,654	53.83
22	RMBA		9,850,010	745,030	13.22
23	INAF	2013	1,337,498	316,334	4.23
24	KAEF		4,348,073	355,323	12.24
25	KLBF		16,002,131	1,592,600	10.05
26	MERK		1,193,952	163,888	7.29
27	PYFA		192,555	6,449	29.86
28	TSPC		6,854,889	1,721,836	3.98
29	ADES		502,524	31,209	16.10

No.	Kode Perusahaan	Tahun	Penjualan Bersih	Rata-rata Kas	Perputaran Kas
30	AISA	2013	4,056,735	209,382	19.37
31	ALTO		487,200	53,023	9.19
32	CEKA		2,531,881	22,580	112.13
33	DLTA		2,001,358	362,272	5.52
34	ICBP		25,094,681	5,370,231	4.67
35	INDF		57,731,998	13,369,597	4.32
36	MLBI		3,561,989	122,320	29.12
37	MYOR		12,017,837	1,600,031	7.51
38	PSDN		623,576	78,277	7.97
39	ROTI		1,505,519	69,506	21.66
40	SKBM		1,296,618	128,929	10.06
41	ULTJ		3,460,231	573,756	6.03
42	GGRM		55,436,954	873,383	63.47
43	HMSP		75,025,207	531,321	141.21
44	RMBA		12,273,615	752,043	16.32
45	INAF	2014	1,381,436	128,593	10.74
46	KAEF		4,521,024	967,509	4.67
47	KLBF		17,368,532	1,625,397	10.69
48	MERK		1,179,182	166,484	7.08
49	PYFA		222,302	4,426	50.23
50	TSPC		7,512,115	1,626,296	4.62
51	ADES		578,784	26,082	22.19
52	AISA		5,139,974	766,572	6.71
53	ALTO		332,402	89,079	3.73
52	CEKA		3,701,868	47,324	78.22
55	DLTA		2,111,639	424,468	4.97
56	ICBP		30,022,463	6,302,245	4.76
57	INDF		63,594,452	13,838,257	4.60
58	MLBI		2,988,501	145,937	20.48
59	MYOR		14,169,088	1,286,707	11.01
60	PSDN	975,081	61,062	15.97	
61	ROTI	1,880,262	131,863	14.26	
62	SKBM	1,480,764	108,515	13.65	
63	ULTJ	3,916,789	550,454	7.12	

<b>No.</b>	<b>Kode Perusahaan</b>	<b>Tahun</b>	<b>Penjualan Bersih</b>	<b>Rata-rata Kas</b>	<b>Perputaran Kas</b>
64	GGRM	2014	65,185,850	1,207,814	53.97
65	HMSP		80,690,139	15,103,897	5.34
66	RMBA		14,091,156	1,211,323	11.63

## LAMPIRAN 5

### Rekapitulasi Penghitungan Perputaran Piutang

No.	kode perusahaan	Tahun	Penjualan Kredit	Rata-rata Piutang	Perputaran Piutang
1	INAF	2012	247,767	268,820	0.92
2	KAEF		458,728	421,382	1.09
3	KLBF		1,805,234	1,667,612	1.08
4	MERK		67,305	86,955	0.77
5	PYFA		30,568	27,321	1.12
6	TSPC		745,771	672,553	1.11
7	ADES		71,475	69,587	1.03
8	AISA		560,046	516,902	1.08
9	ALTO		81,700	52,099	1.57
10	CEKA		158,553	155,971	1.02
11	DLTA		149,270	162,253	0.92
12	ICBP		2,228,423	2,244,376	0.99
13	INDF		3,044,727	2,999,497	1.02
14	MLBI		166,805	214,247	0.78
15	MYOR		2,035,328	1,852,777	1.10
16	PSDN		65,212	64,057	1.02
17	ROTI		136,203	119,795	1.14
18	SKBM		61,368	75,659	0.81
19	ULTJ		297,400	276,447	1.08
20	GGRM		1,382,539	1,151,134	1.20
21	HMSP		1,076,545	983,979	1.09
22	RMBA		187,619	233,783	0.80
23	INAF	2013	273,388	260,578	1.05
24	KAEF		546,576	502,652	1.09
25	KLBF		2,145,218	1,975,226	1.09
26	MERK		136,435	101,870	1.34
27	PYFA		30,273	30,421	1.00
28	TSPC		808,788	777,280	1.04
29	ADES		78,952	75,214	1.05

No.	Kode Perusahaan	Tahun	Penjualan Kredit	Rata-Rata Piutang	Perputaran Piutang
30	AISA	2013	904,695	732,370	1.24
31	ALTO		147,918	114,809	1.29
32	CEKA		283,863	221,208	1.28
33	DLTA		157,544	307,039	0.51
34	ICBP		2,454,553	2,341,488	1.05
35	INDF		4,429,033	3,736,880	1.19
36	MLBI		325,807	246,306	1.32
37	MYOR		2,796,178	2,415,753	1.16
38	PSDN		71,285	68,248	1.04
39	ROTI		182,706	159,454	1.15
40	SKBM		138,194	99,781	1.38
41	ULTJ		368,549	332,975	1.11
42	GGRM		2,196,086	1,789,313	1.23
43	HMSP		1,393,160	1,234,853	1.13
44	RMBA		271,884	229,752	1.18
45	INAF		2014	196,477	234,933
46	KAEF	514,929		530,753	0.97
47	KLBF	1,133,092		1,639,155	0.69
48	MERK	144,634		140,535	1.03
49	PYFA	39,561		34,917	1.13
50	TSPC	839,642		824,215	1.02
51	ADES	103,914		91,433	1.14
52	AISA	1,344,109		1,124,402	1.20
53	ALTO	73,441		110,680	0.66
52	CEKA	315,049		299,456	1.05
55	DLTA	294,816		206,180	1.43
56	ICBP	2,695,540		2,575,047	1.05
57	INDF	3,540,639		3,984,836	0.89
58	MLBI	382,051		353,929	1.08
59	MYOR	3,046,370	2,921,274	1.04	
60	PSDN	88,126	79,461	1.11	
61	ROTI	213,305	56,652	3.77	
62	SKBM	109,126	198,305	0.55	
63	ULTJ	395,101	381,825	1.03	

<b>No.</b>	<b>Kode Perusahaan</b>	<b>Tahun</b>	<b>Penjualan Kredit</b>	<b>Rata-rata Piutang</b>	<b>Perputaran Piutang</b>
64	GGRM		1,532,275	1,864,181	0.82
65	HMSP		1,009,645	1,201,403	0.84
66	RMBA		731,761	501,823	1.46

## LAMPIRAN 6

### Rekapitulasi Penghitungan Perputaran Persediaan

No.	kode perusahaan	Tahun	Harga Pokok Penjualan	Rata-rata Persediaan	Perputaran Persediaan
1	INAF	2012	788,154	177,391	4.44
2	KAEF		2,559,074	493,242	5.19
3	KLBF		7,102,971	1,910,336	3.72
4	MERK		505,434	180,567	2.80
5	PYFA		61,056	27,284	2.24
6	TSPC		4,142,488	745,461	5.56
7	ADES		204,736	56,778	3.61
8	AISA		2,142,377	467,279	4.58
9	ALTO		186,708	69,268	2.70
10	CEKA		955,696	351,105	2.72
11	DLTA		202,564	95,261	2.13
12	ICBP		15,796,183	1,721,385	9.18
13	INDF		36,493,332	7,159,468	5.10
14	MLBI		607,366	115,083	5.28
15	MYOR		8,165,009	1,417,619	5.76
16	PSDN		1,145,168	194,482	5.89
17	ROTI		634,412	19,451	32.62
18	SKBM		679,906	52,237	13.02
19	ULTJ		1,908,109	351,332	5.43
20	GGRM		39,843,974	27,334,897	1.46
21	HMSP		48,118,835	12,291,627	3.91
22	RMBA		8,180,101	3,624,667	2.26
23	INAF	2013	999,930	198,879	5.03
24	KAEF		3,055,931	585,663	5.22
25	KLBF		8,323,017	2,584,488	3.22
26	MERK		648,472	243,447	2.66
27	PYFA		62,125	30,456	2.04
28	TSPC		4,135,086	882,636	4.68
29	ADES		220,966	79,690	2.77

No.	Kode Perusahaan	Tahun	Harga Pokok Penjualan	Rata-rata Persediaan	Perputaran Persediaan
30	AISA	2013	3,143,263	813,194	3.87
31	ALTO		347,278	95,195	3.65
32	CEKA		2,306,891	338,437	6.82
33	DLTA		261,802	161,915	1.62
34	ICBP		18,668,990	2,342,590	7.97
35	INDF		43,402,144	7,973,352	5.44
36	MLBI		1,278,385	142,650	8.96
37	MYOR		9,096,665	1,477,721	6.16
38	PSDN		563,239	222,481	2.53
39	ROTI		806,917	29,560	27.30
40	SKBM		1,150,038	71,924	15.99
41	ULTJ		2,446,448	434,573	5.63
42	GGRM		44,563,096	28,445,572	1.57
43	HMSP		54,953,870	16,501,232	3.33
44	RMBA	10,492,258	4,061,525	2.58	
45	INAF	2014	1,069,010	226,411	4.72
46	KAEF		3,135,542	664,157	4.72
47	KLBF		8,892,737	3,072,019	2.89
48	MERK		655,152	216,521	3.03
49	PYFA		80,274	35,093	2.29
50	TSPC		4,752,218	1,028,372	4.62
51	ADES		279,882	88,631	3.16
52	AISA		4,099,240	1,132,043	3.62
53	ALTO		209,569	96,369	2.17
52	CEKA		3,478,089	420,802	8.27
55	DLTA		261,747	182,522	1.43
56	ICBP		21,962,609	2,845,170	7.72
57	INDF		46,544,646	8,307,692	5.60
58	MLBI		1,182,578	179,292	6.60
59	MYOR		11,633,862	1,711,627	6.80
60	PSDN	876,933	188,770	4.65	
61	ROTI	978,850	38,659	25.32	
62	SKBM	1,480,764	100,349	14.76	
63	ULTJ	2,979,799	624,694	4.77	

<b>No.</b>	<b>Kode Perusahaan</b>	<b>Tahun</b>	<b>Harga Pokok Penjualan</b>	<b>Rata-rata Persediaan</b>	<b>Perputaran Persediaan</b>
64	GGRM	2014	51,806,284	32,490,347	1.59
65	HMSP		60,190,077	17,382,072	3.46
66	RMBA		12,572,830	4,516,141	2.78

## LAMPIRAN 7

### Output SPSS

#### Statistik Diskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CT	66	3.73	141.21	21.6870	29.61977
RT	66	.51	3.77	1.0979	.38727
IT	66	1.43	32.62	5.8123	5.77061
ROA	66	-.22	1.00	.1523	.18809
Valid N (listwise)	66				

#### Regresion

Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	IT, CT, RT <sup>b</sup>	.	Enter

a. Dependent Variable: ROA

b. All requested variables entered.

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.369 <sup>a</sup>	.136	.095	.11498	1.891

a. Predictors: (Constant), IT, CT, RT

b. Dependent Variable: ROA

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.129	3	.043	3.261	.027 <sup>b</sup>
	Residual	.820	62	.013		
	Total	.949	65			

a. Dependent Variable: ROA

b. Predictors: (Constant), IT, CT, RT

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.044	.047		.948	.347		
	CT	.001	.001	.096	.802	.426	.994	1.006
	RT	.048	.020	.294	2.345	.022	.907	1.103
	IT	.008	.004	.273	2.180	.033	.905	1.105

a. Dependent Variable: ROA

**Collinearity Diagnostics<sup>a</sup>**

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	CT	RT	IT
1	1	2.637	1.000	.03	.05	.04	.04
	2	.629	2.047	.00	.17	.14	.44
	3	.598	2.099	.01	.65	.26	.00
	4	.135	4.426	.97	.13	.56	.52

a. Dependent Variable: ROA

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.0619	.3919	.1626	.06129	66
Residual	-.27189	.77358	.00000	.16831	66
Std. Predicted Value	-3.663	3.741	.000	1.000	66
Std. Residual	-1.578	4.489	.000	.977	66

a. Dependent Variable: ROA

**Regression ABS\_RES (Uji Hetero)**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.098	.075		1.311	.195		
	CT	.000	.001	-.051	-.409	.684	.994	1.006
	RT	.051	.032	.204	1.567	.122	.907	1.103
	IT	.005	.006	.108	.825	.412	.905	1.105

a. Dependent Variable: ABS\_RES

## NPar Tests

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		66
Normal Parameters <sup>a,b</sup>	Mean	.0000565
	Std. Deviation	.10631733
Most Extreme Differences	Absolute	.100
	Positive	.100
	Negative	-.074
Test Statistic		.100
Asymp. Sig. (2-tailed)		.099 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.