**LAMPIRAN**

**Lampiran 1 : Laporan Keuangan Perusahaan Makanan Dan Minuman Yang Terdaftardi Bursa Efek Indonesia**

**Tabel 1**

**Daftar Perusahaan Yang Dijadikan Sampel Penelitian**

|  |  |  |
| --- | --- | --- |
| No | Kode | Nama Perusahaan |
| 1. | AISA | PT Tiga Pilar Sejahtera Food Tbk |
| 2. | ALTO | PT Tri Banyan Tirta Tbk |
| 3. | CEKA | PT Wilmar Cahaya Indonesia Tbk ( d.h PT Cahaya Kalbar Tbk |
| 4. | DLTA | PT Delta Djakarta Tbk |
| 5.  | ICBP | PT Indofood CBP Sukses Makmur Tbk |
| 6. | INDF | PT Indofood Sukses Makmur Tbk |
| 7. | MLBI | PT Multi Bintang Indonesia Tbk |
| 8. | MYOR | PT Mayora Indah Tbk  |
| 9. | PSDN | PT Prasidha Aneka Niaga Tbk |
| 10.  | ROTI | PT Nippon Indosari Corporindo Tbk |
| 11.  | SKBM | PT Sekar Bumi Tbk |
| 12. | SKLT | PT Sekar Laut Tbk |
| 13.  | STTP | PT Siantar Top Tbk |
| 14. | ULTJ | PT Ultrajaya Milk Industry and Trading Company Tbk  |

*sumber :* [*www.idx.co.id*](http://WWW.IDX.CO.ID) *(2019)*

**Tabel 2**

**Data Perputaran Kas**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode | Nama Perusahaan | 2014 | 2015 | 2016 | 2017 |
| 1. | AISA | PT Tiga Pilar Sejahtera Food Tbk | 12,81384 | 45,22502 | 10,21368 | 22,11931 |
| 2. | ALTO | PT Tri Banyan Tirta Tbk | 6,693708 | 3,154481 | 2,8745 | 55,72698 |
| 3. | CEKA | PT Wilmar Cahaya Indonesia Tbk ( d.h PT Cahaya Kalbar Tbk | 85,50029 | 133,5806 | 15,1516 | 199,0182 |
| 4. | DLTA | PT Delta Djakarta Tbk | 1,998879 | 151,29826 | 1,41347 | 1,176573 |
| 5. | ICBP | PT Indofood CBP Sukses Makmur Tbk | 4,54106 | 4,088591 | 4,145093 | 4,116836 |
| 6. | INDF | PT Indofood Sukses Makmur Tbk | 4,224439 | 4,088591 | 4,145093 | 4,116836 |
| 7. | MLBI | PT Multi Bintang Indonesia Tbk | 24,47917 | 20,41828 | 7,824146 | 8,092907 |
| 8. | MYOR | PT Mayora Indah Tbk  | 6,459493 | 64,459493 | 8,80979 | 11,8914 |
| 9. | PSDN | PT Prasidha Aneka Niaga Tbk | 14,55914 | 28,4794 | 33,08156 | 9,712114 |
| 10. | ROTI | PT Nippon Indosari Corporindo Tbk | 14,88517 | 11,56486 | 4,220389 | 4,27603 |
| 11. | SKBM | PT Sekar Bumi Tbk | 14,97538 | 15,80752 | 15,23644 | 31,44374 |
| 12. | SKLT | PT Sekar Laut Tbk | 62,76246 | 93,59106 | 97,01015 | 65,25134 |
| 13. | STTP | PT Siantar Top Tbk | 164,0256 | 236,8031 | 59,2189 | 103,5126 |
| 14. | ULTJ | PT Ultrajaya Milk Industry and Trading Company Tbk  | 5,65744 | 8,005132 | 5,174674 | 3,080107 |

*sumber :* [*www.idx.co.id*](http://WWW.IDX.CO.ID)(data diolah)

**Tabel 3**

**Data Perputaran Persediaan**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode | Nama Perusahaan | 2014 | 2015 | 2016 | 2017 |
| 1. | AISA | PT Tiga Pilar Sejahtera Food Tbk | 3,070408 | 3,304885 | 3,019032 | 2,349285 |
| 2. | ALTO | PT Tri Banyan Tirta Tbk | 4,212573 | 1,899931 | 1,816429 | 1,771764 |
| 3. | CEKA | PT Wilmar Cahaya Indonesia Tbk ( d.h PT Cahaya Kalbar Tbk | 6,309634 | 1,307047 | 7,505642 | 6,612951 |
| 4. | DLTA | PT Delta Djakarta Tbk | 1,524366 | 13,32574 | 21,28692 | 1,273118 |
| 5. | ICBP | PT Indofood CBP Sukses Makmur Tbk | 6,507772 | 7,792822 | 8,686058 | 7,590801 |
| 6. | INDF | PT Indofood Sukses Makmur Tbk | 5,318539 | 5,501267 | 6,136316 | 7,590801 |
| 7. | MLBI | PT Multi Bintang Indonesia Tbk | 7,897749 | 5,216102 | 8,639654 | 8,075802 |
| 8. | MYOR | PT Mayora Indah Tbk  | 6,245422 | 5,91512 | 6,023251 | 6,33314 |
| 9. | PSDN | PT Prasidha Aneka Niaga Tbk | 5,070279 | 5,483077 | 3,941657 | 4,496996 |
| 10. | ROTI | PT Nippon Indosari Corporindo Tbk | 22,09298 | 23,99371 | 2,99371 | 4,05729 |
| 11. | SKBM | PT Sekar Bumi Tbk | 3,554868 | 3,497124 | 3,070397 | 4,271971 |
| 12. | SKLT | PT Sekar Laut Tbk | 6,278352 | 17,1984 | 6,986098 | 6,986098 |
| 13. | STTP | PT Siantar Top Tbk | 4,845867 | 5,694786 | 6,736095 | 7,429289 |
| 14. | ULTJ | PT Ultrajaya Milk Industry and Trading Company Tbk  | 4,472995 | 4,170985 | 4,076108 | 14,01413 |

*sumber :* [*www.idx.co.id*](http://WWW.IDX.CO.ID)(data diolah)

**Tabel 4**

**Data Perputaran Piutang**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode | Nama Perusahaan | 2014 | 2015 | 2016 | 2017 |
| 1. | AISA | PT Tiga Pilar Sejahtera Food Tbk | 3,869896 | 2,069418 | 3,508621 | 1,900144 |
| 2. | ALTO | PT Tri Banyan Tirta Tbk | 1,012739 | 1,013268 | 1,47482 | 3,62826 |
| 3. | CEKA | PT Wilmar Cahaya Indonesia Tbk ( d.h PT Cahaya Kalbar Tbk | 7,595025 | 11,06223 | 7,984771 | 6,863166 |
| 4. | DLTA | PT Delta Djakarta Tbk | 3,38628 | 3,183903 | 2,065604 | 1,822074 |
| 5.  | ICBP | PT Indofood CBP Sukses Makmur Tbk | 3,787801 | 4,049553 | 3987997 | 3,786824 |
| 6. | INDF | PT Indofood Sukses Makmur Tbk | 4,443251 | 3,464639 | 3,617437 | 3,786824 |
| 7. | MLBI | PT Multi Bintang Indonesia Tbk | -2,18661 | -3,86958 | -5,33637 | 32,67832 |
| 8. | MYOR | PT Mayora Indah Tbk  | 3,163905 | 4,174216 | 3,443932 | 3,779031 |
| 9. | PSDN | PT Prasidha Aneka Niaga Tbk | 8,32696 | 10,62066 | 18,43388 | 47,30792 |
| 10.  | ROTI | PT Nippon Indosari Corporindo Tbk | 8,46418 | 16,68265 | 5,213749 | 4,009971 |
| 11.  | SKBM | PT Sekar Bumi Tbk | 3,278122 | 3,362864 | 3,461087 | 3,737796 |
| 12. | SKLT | PT Sekar Laut Tbk | 19,28999 | 26,21438 | 24,3292 | 15,61977 |
| 13.  | STTP | PT Siantar Top Tbk | 19,87613 | 8,322367 | 7,926633 | 38,21527 |
| 14. | ULTJ | PT Ultrajaya Milk Industry and Trading Company Tbk  | 3,713824 | 3,402547 | 2,849619 | 22,05409 |

*sumber :* [*www.idx.co.id*](http://WWW.IDX.CO.ID)(data diolah)

**Tabel 5**

**Data *Return on Asset* (ROA)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode | Nama Perusahaan | 2014 | 2015 | 2016 | 2017 |
| 1. | AISA | PT Tiga Pilar Sejahtera Food Tbk | 0,069058 | 0,051295 | 0,01412 | 0,03777 |
| 2. | ALTO | PT Tri Banyan Tirta Tbk | 0,008026 | 0,00796 | -0,0206 | 0,0227 |
| 3. | CEKA | PT Wilmar Cahaya Indonesia Tbk ( d.h PT Cahaya Kalbar Tbk | 0,060649 | 0,030391 | 0,10717 | 0,001751 |
| 4. | DLTA | PT Delta Djakarta Tbk | 0,311978 | 0,290412 | 0,27185 | 0,2125 |
| 5. | ICBP | PT Indofood CBP Sukses Makmur Tbk | 0,107518 | 0,101257 | 0,10101 | 0,1256 |
| 6. | INDF | PT Indofood Sukses Makmur Tbk | 0,066091 | 0,056532 | 0,00404 | 0,00641 |
| 7. | MLBI | PT Multi Bintang Indonesia Tbk | 0,669091 | 0,353222 | 0,2365 | 0,54317 |
| 8. | MYOR | PT Mayora Indah Tbk  | 0,108511 | 0,040069 | 0,1102 | 0,1075 |
| 9. | PSDN | PT Prasidha Aneka Niaga Tbk | 0,031272 | 0,04538 | -0,0687 | -0,0561 |
| 10. | ROTI | PT Nippon Indosari Corporindo Tbk | 0,086693 | 0,088001 | 0,14977 | 0,0958 |
| 11. | SKBM | PT Sekar Bumi Tbk | 0,065587 | 0,056772 | 0,059709 | 0,082031 |
| 12. | SKLT | PT Sekar Laut Tbk | 0,037882 | 0,049704 | 0,0532 | 0,0363 |
| 13. | STTP | PT Siantar Top Tbk | 0,077845 | 0,072618 | 0,0967 | 0,0745 |
| 14. | ULTJ | PT Ultrajaya Milk Industry and Trading Company Tbk  | 0,115637 | 0,097138 | 0,1478 | 0,1674 |

*sumber :* [*www.idx.co.id*](http://WWW.IDX.CO.ID)(data diolah)

**Tabel 6**

**Data Laporan Keuangan Perusahaan Makanan dan Minuman**

**(Data Setelah Transformasi Dengan Ln)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No | Kode | Nama Perusahaan | Tahun | Perputaran Kas | Perputaran Persediaan | Perputaran Piutang | ROA |
| 1. | AISA | PT Tiga Pilar Sejahtera Food Tbk | 2014 | 2,55 | 1,12 | 1,35 | -2,67 |
| 2015 | 3,81 | 1,20 | 0,73 | -2,97 |
| 2016 | 2,32 | 1,10 | 1,26 | -4,26 |
| 2017 | 3,10 | 0,85 | 0,64 | -3,28 |
| 2. | ALTO | PT Tri Banyan Tirta Tbk | 2014 | 1,90 | 1,44 | 0,01 | -4,83 |
| 2015 | 1,15 | 0,64 | 0,01 | -4,83 |
| 2016 | 1,06 | 0,60 | 0,39 | - |
| 2017 | 4,02 | 0,57 | 1,29 | -3,79 |
| 3. | CEKA | PT Wilmar Cahaya Indonesia Tbk ( d.h PT Cahaya Kalbar Tbk | 2014 | 4,45 | 1,84 | 2,03 | -2,80 |
| 2015 | 4,89 | 0,27 | 2,40 | -3,49 |
| 2016 | 2,72 | 2,02 | 2,08 | -2,23 |
| 2017 | 5,29 | 1,89 | 1,93 | -6,35 |
| 4. | DLTA | PT Delta Djakarta Tbk | 2014 | 0,69 | 0,42 | 1,22 | -1,16 |
| 2015 | 5,02 | 2,59 | 1,16 | -1,24 |
| 2016 | 0,35 | 3,06 | 0,73 | -1,30 |
| 2017 | 0,16 | 0,24 | 0,60 | -1,55 |
| 5. | ICBP | PT Indofood CBP Sukses Makmur Tbk | 2014 | 1,51 | 1,87 | 1,33 | -2,23 |
| 2015 | 1,41 | 2,05 | 1,40 | -2,29 |
| 2016 | 1,42 | 2,16 | 1,38 | -2,29 |
| 2017 | 1,42 | 2,03 | 1,33 | -2,07 |
| 6. | INDF | PT Indofood Sukses Makmur Tbk | 2014 | 1,44 | 1,67 | 1,49 | -2,72 |
| 2015 | 1,50 | 1,70 | 1,24 | -2,87 |
| 2016 | 4,55 | 1,81 | 1,29 | -5,51 |
| 2017 | 1,42 | 2,03 | 1,33 | -5,05 |
| 7. | MLBI | PT Multi Bintang Indonesia Tbk | 2014 | 3,20 | 2,07 | - | -0,40 |
| 2015 | 3,02 | 1,65 | - | -1,04 |
| 2016 | 2,06 | 2,16 | - | -1,44 |
| 2017 | 2,09 | 2,09 | 3,49 | -0,61 |
| 8. | MYOR | PT Mayora Indah Tbk  | 2014 | 1,87 | 1,83 | 1,15 | -2,22 |
| 2015 | 4,17 | 1,78 | 1,43 | -3,22 |
| 2016 | 2,18 | 1,80 | 1,24 | -2,21 |
| 2017 | 2,48 | 1,85 | 1,33 | -2,23 |
| 9. | PSDN | PT Prasidha Aneka Niaga Tbk | 2014 | 2,68 | 1,62 | 2,12 | -3,47 |
| 2015 | 3,35 | 1,70 | 2,36 | -3,09 |
| 2016 | 3,50 | 1,37 | 2,91 | - |
| 2017 | 2,27 | 1,50 | 3,86 | - |
| 10. | ROTI | PT Nippon Indosari Corporindo Tbk | 2014 | 2,70 | 3,10 | 2,14 | -2,45 |
| 2015 | 2,45 | 3,18 | 2,81 | -2,43 |
| 2016 | 1,44 | 1,10 | 1,65 | -1,90 |
| 2017 | 1,42 | 1,40 | 1,39 | -2,35 |
| 11. | SKBM | PT Sekar Bumi Tbk | 2014 | 2,71 | 1,27 | 1,19 | -2,72 |
| 2015 | 2,76 | 1,25 | 1,21 | -2,87 |
| 2016 | 2,72 | 1,12 | 1,24 | -2,82 |
| 2017 | 3,45 | 1,45 | 1,32 | -2,50 |
| 12. | SKLT | PT Sekar Laut Tbk | 2014 | 4,14 | 1,84 | 2,96 | -3,27 |
| 2015 | 4,54 | 2,84 | 3,27 | -3,00 |
| 2016 | 4,57 | 1,94 | 3,19 | -2,93 |
| 2017 | 4,18 | 1,94 | 2,75 | -3,32 |
| 13. | STTP | PT Siantar Top Tbk | 2014 | 5,10 | 1,58 | 2,99 | -2,55 |
| 2015 | 5,47 | 1,74 | 2,12 | -2,62 |
| 2016 | 4,08 | 1,91 | 2,07 | -2,34 |
| 2017 | 4,64 | 2,01 | 3,64 | -2,60 |
| 14. | ULTJ | PT Ultrajaya Milk Industry and Trading Company Tbk  | 2014 | 1,73 | 1,52 | 1,31 | -2,16 |
| 2015 | 2,08 | 1,43 | 1,22 | -2,33 |
| 2016 | 1,64 | 1,41 | 1,05 | -1,91 |
| 2017 | 1,12 | 2,64 | 3,09 | -1,79 |

**Lampiran 2 Hasil Output SPSS**

**Tabel 1**

|  |
| --- |
| **Variables Entered/Removeda** |
| Model | Variables Entered | Variables Removed | Method |
| 1 | Perputaran Kas, Perputaran Persediaan, Perputaran Piutangb | . | Enter |

Sumber : *Hasil Penelitian 2019 (Data Diolah).*

|  |
| --- |
| a. Dependent Variable: ROA |
| b. All requested variables entered. |

**Tabel 2**

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,501a | ,251 | ,202 | ,97976 |

Sumber : *Hasil Penelitian 2019 (Data Diolah).*

|  |
| --- |
| a. Predictors: (Constant), Perputaran Piutang, Perputaran Persediaan, Perputaran Kas |
| b. Dependent Variable: ROA |

Tabel 3

|  |
| --- |
| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 14,796 | 3 | 4,932 | 5,138 | ,004b |
| Residual | 44,157 | 46 | ,960 |  |  |
| Total | 58,953 | 49 |  |  |  |

Sumber : *Hasil Penelitian 2019 (Data Diolah).*

|  |
| --- |
| a. Dependent Variable: ROA |
| b. Predictors: (Constant), Perputaran Piutang, Perputaran Persediaan, Perputaran Kas |

Tabel 4

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -2,637 | ,452 |  | -5,836 | ,000 |
| perputaran Kas | -,409 | ,113 | -,531 | -3,618 | ,001 |
| Perputaran Persediaan | ,098 | ,237 | ,059 | ,413 | ,682 |
| Perputaran Piutang | ,485 | ,209 | ,376 | 2,320 | ,025 |

Sumber : *Hasil Penelitian 2019 (Data Diolah).*

|  |
| --- |
| a. Dependent Variable: ROA |