

LAMPIRAN

Lampiran 1. Daftar Sampel Perusahaan

Sampel Perusahaan Sebelum Kriteria

NO	Nama Emitmen	Nama Perusahaan
1	ADES	PT Akasha Wira International Tbk.
2	AISA	PT FKS Food Sejahtera Tbk.
3	ALTO	PT Tri Banyan Tirta Tbk.
4	BUDI	PT Budi Starch & Sweetener Tbk.
5	BTEK	PT Bumi Teknoultura Unggul Tbk.
6	CAMP	PT Campina Ice Cream Industry Tbk.
7	CEKA	PT Wilmar Cahaya Indonesia Tbk.
8	CLEO	PT Sariguna Primartirta 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	IKAN	PT Era Mandiri Cemerlang Tbk.
18	INDF	PT Indofood Sukses Makmur Tbk.
19	KEJU	PT Mulia Boga Raya Tbk.
20	MLBI	PT Multi Bintang Indonesia Tbk.
21	MYOR	PT Mayora Indah Tbk.
22	PCAR	PT Prima Cakrawala Abadi Tbk.
23	PSDN	PT Prashida Aneka Niaga Tbk.
24	PSGO	PT Palma Serasih Tbk.
25	ROTI	PT Nippon Indosari Corporindo Tbk.
26	SKBM	PT Sekar Bumi Tbk.
27	SKLT	PT Sekar Laut Tbk.
28	STTP	PT Siantar Top Tbk.
29	TBLA	PT Tunas Baru Lampung Tbk.
30	ULTJ	PT Ultrajaya Milk Industry Tbk.
31	WMPP	PT Widodo Makmur Perkasa Tbk

32	WMUU	PT Widodo Makmur Unggas Tbk
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Sampel Perusahaan Setelah Kriteria

NO	Nama Emitmen	Nama Perusahaan
1	ADES	PT Akasha Wira International Tbk.
2	AISA	PT FKS Food Sejahtera Tbk.
3	ALTO	PT Tri Banyan Tirta Tbk.
4	BUDI	PT Budi Starch & Sweetener Tbk.
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22	PCAR	PT Prima Cakrawala Abadi Tbk.
23	PSDN	PT Prashida Aneka Niaga Tbk.
24	PSGO	PT Palma Serasih Tbk.
25	ROTI	PT Nippon Indosari Corporindo Tbk.
26	SKBM	PT Sekar Bumi Tbk.
27	SKLT	PT Sekar Laut Tbk.
28	STTP	PT Siantar Top Tbk.
29	TBLA	PT Tunas Baru Lampung Tbk.
30	ULTJ	PT Ultrajaya Milk Industry Tbk.

Lampiran 2. Perhitungan ROA tahun 2019

KODE	Laba Bersih Setelah Pajak	Total Aktiva	ROA
ADES	83,885,000,000	822,375,000,000	0.1020
AISA	1,134,776,000,000	1,868,966,000,000	0.6072
ALTO	7,383,289,239	1,103,450,087,164	-0.0067
BUDI	64,021,000,000	2,999,767,000,000	0.0213
BTEK	83,843,800,594	4,975,248,130,342	-0.0169
CAMP	76,758,829,457	1,057,529,235,986	0.0726
CEKA	215,459,200,242	1,393,079,542,074	0.1547
CLEO	130,756,461,708	1,245,144,303,719	0.1050
COCO	7,957,208,221	250,442,587,742	0.0318
DLTA	317,815,177,000	1,425,983,722,000	0.2229
DMND	366,863,000,000	5,570,651,000,000	0.0659
ENZO	978,123,048	220,868,704,431	0.0044
FOOD	1,827,667,171	118,586,648,946	0.0154
GOOD	435,766,359,480	5,063,067,672,414	0.0861
HOKI	103,723,133,972	848,676,035,300	0.1222
ICBP	5,360,029,000,000	38,709,314,000,000	0.1385
IKAN	4,694,444,802	95,848,982,883	0.0490
INDF	5,902,729,000,000	96,198,559,000,000	0.0614
KEJU	98,047,666,143	666,313,386,673	0.1471
MLBI	1,206,059,000,000	2,896,950,000,000	0.4163

MYOR	2,051,404,206,764	19,037,918,806,473	0.1078
PCAR	10,257,599,104	124,735,506,555	-0.0822
PSDN	25,762,573,884	763,492,320,252	-0.0337
PSGO	160,987,619,452	3,255,607,109,573	-0.0494
ROTI	236,518,557,420	4,682,083,844,951	0.0505
SKBM	957,169,058	1,820,383,352,811	0.0005
SKLT	44,943,627,900	790,845,543,826	0.0568
STTP	482,590,522,840	2,881,563,083,954	0.1675
TBLA	661,034,000,000	17,363,003,000,000	0.0381
ULTJ	1,035,865,000,000	6,608,422,000,000	0.1567

Lampiran 3. Perhitungan ROA tahun 2020

KODE	Laba Bersih Setelah Pajak	Total Aktiva	ROA
ADES	135,789,000,000	958,791,000,000	0.1416
AISA	1,204,972,000,000	2,011,557,000,000	0.5990
ALTO	10,506,939,189	1,105,874,415,256	-0.0095
BUDI	67,093,000,000	2,963,007,000,000	0.0226
BTEK	509,507,890,912	4,223,727,970,626	-0.1206
CAMP	44,045,828,313	1,086,873,666,641	0.0405
CEKA	181,812,593,992	1,566,673,828,068	0.1161
CLEO	132,772,234,495	1,310,940,121,622	0.1013
COCO	2,738,128,648	263,754,414,443	0.0104

DLTA	123,465,762,000	1,225,580,913,000	0.1007
DMND	205,589,000,000	5,680,638,000,000	0.0362
ENZO	1,196,922,419	271,189,553,490	0.0044
FOOD	17,398,564,059	113,192,236,191	-0.1537
GOOD	245,103,761,907	6,670,969,641,033	0.0367
HOKI	38,038,419,405	906,924,214,166	0.0419
ICBP	7,418,574,000,000	103,588,325,000,000	0.0716
IKAN	1,087,117,567	132,538,615,751	-0.0082
INDF	8,752,066,000,000	163,136,516,000,000	0.0536
KEJU	121,000,016,429	674,806,910,037	0.1793
MLBI	285,617,000,000	2,907,425,000,000	0.0982
MYOR	2,098,168,514,645	19,777,500,514,550	0.1061
PCAR	15,957,991,606	103,351,122,210	-0.1544
PSDN	52,304,824,027	765,375,539,783	-0.0683
PSGO	26,500,634,368	3,401,723,398,441	0.0078
ROTI	168,610,282,478	4,452,166,671,985	0.0379
SKBM	5,415,741,808	1,768,660,546,754	0.0031
SKLT	42,520,246,722	773,863,042,440	0.0549
STTP	628,628,879,549	3,448,995,059,882	0.1823
TBLA	680,730,000,000	19,431,293,000,000	0.0350
ULTJ	1,109,666,000,000	8,754,116,000,000	0.1268

Lampiran 4. Perhitungan ROA tahun 2021

KODE	Laba Bersih Setelah Pajak	Total Aktiva	ROA
ADES	265,758,000,000	1,304,108,000,000	0.2038
AISA	8,771,000,000	1,761,634,000,000	0.0050
ALTO	8,932,197,718	1,089,208,965,375	-0.0082
BUDI	91,723,000,000	2,993,218,000,000	0.0306
BTEK	106,511,989,326	4,173,043,810,054	-0.0255
CAMP	100,066,615,090	1,147,260,611,704	0.0872
CEKA	187,066,990,085	1,697,387,196,209	0.1102
CLEO	180,711,667,020	1,348,181,576,913	0.1340
COCO	8,532,631,708	370,684,311,428	0.0230
DLTA	187,992,998,000	1,308,722,065,000	0.1436
DMND	351,470,000,000	6,297,287,000,000	0.0558
ENZO	10,191,676,313	294,416,024,814	0.0346
FOOD	14,658,771,261	106,495,352,963	-0.1376
GOOD	492,637,672,186	6,766,602,280,143	0.0728
HOKI	12,533,087,704	989,119,315,334	0.0127
ICBP	7,900,282,000,000	118,066,628,000,000	0.0669
IKAN	1,599,675,921	129,081,871,589	0.0124
INDF	11,203,585,000,000	179,356,193,000,000	0.0625
KEJU	144,700,268,968	767,726,284,113	0.1885
MLBI	665,850,000,000	2,922,017,000,000	0.2279

MYOR	1,211,052,647,953	19,917,653,265,528	0.0608
PCAR	1,278,943,528	108,995,625,626	0.0117
PSDN	81,182,064,990	708,894,784,885	-0.1145
PSGO	213,841,959,820	3,731,907,652,769	0.0573
ROTI	281,340,682,456	4,191,284,422,677	0.0671
SKBM	29,707,421,605	1,970,428,120,056	0.0151
SKLT	84,524,160,228	889,125,250,792	0.0951
STTP	617,573,766,863	3,919,243,683,748	0.1576
TBLA	791,916,000,000	21,084,017,000,000	0.0376
ULTJ	1,276,793,000,000	7,406,856,000,000	0.1724

Lampiran 5. Perhitungan ROA tahun 2022

KODE	Laba Bersih Setelah Pajak	Total Aktiva	ROA
ADES	364,972,000,000	1,645,582,000,000	0.2218
AISA	-62,359,000,000	1,826,350,000,000	-0.0341
ALTO	-16,129,026,748	1,023,323,308,935	-0.0158
BUDI	93,065,000,000	3,173,651,000,000	0.0293
BTEK	-133,469,253,051	4,142,039,803,861	-0.0322
CAMP	121,257,336,904	1,074,777,460,412	0.1128
CEKA	220,704,543,072	1,718,287,453,575	0.1284
CLEO	195,598,848,689	1,693,523,611,414	0.1155
COCO	6,621,236,433	485,054,412,584	0.0137
DLTA	230,065,807	1,307,186,367,000,000	0.0000
DMND	382,105,000,000	6,878,297,000,000	0.0556
ENZO	2,144,541,371	313,331,422,003	0.0068
FOOD	-22,068,477,089	102,297,196,494	-0.2157
GOOD	521,714,035,585	7,327,371,934,290	0.0712
HOKI	90,572,477	811,603,660,216	0.0001
ICBP	5,722,194,000,000	115,305,536,000,000	0.0496
IKAN	2,035,931,112	125,635,186,707	0.0162

INDF	9,192,569,000,000	180,433,300,000,000	0.0509
KEJU	117,370,750,383	860,100,358,989	0.1365
MLBI	924,906,000,000	3,374,502,000,000	0.2741
MYOR	1,970,064,538,149	22,276,160,695,411	0.0884
PCAR	4,932,754,628	102,809,758,188	0.0480
PSDN	-25,834,965,122	705,620,167,464	-0.0366
PSGO	257,682,130,697	4,140,857,067,187	0.0622
ROTI	432,247,722,254	4,130,321,616,083	0.1047
SKBM	86,635,603,936	2,042,199,577,083	0.0424
SKLT	74,865,302,076	1,033,289,474,829	0.0725
STTP	624,524,005,786	4,590,737,849,889	0.1360
TBLA	801,440,000,000	23,673,644,000,000	0.0339
ULTJ	965,486,000,000	7,376,375,000,000	0.1309

Lampiran 6.Perhitungan Perputaran Kas tahun 2019

KODE	Penjualan	Rata-Rata Kas	Perputaran Kas
ADES	764,703,000,000	166,797,500,000	4.5846
AISA	1,510,427,000,000	74,491,500,000	20.2765
ALTO	343,971,642,312	5,334,588,750	64.4795
BUDI	3,003,768,000,000	65,238,000,000	46.0432
BTEK	697,914,218,244	6,444,639,112	108.2938
CAMP	1,028,952,947,818	455,165,114,857	2.2606
CEKA	3,120,937,098,980	184,199,547,118	16.9432
CLEO	1,084,912,780,290	6,103,611,174	177.7493
COCO	216,197,806,076	505,038,416	428.0819
DLTA	827,136,727,000	1,385,451,781,000	0.5970
DMND	6,913,792,000,000	151,547,500,000	45.6213
ENZO	376,222,114,796	2,826,363,236	133.1117

FOOD	126,256,859,256	1,965,559,074	64.2346
GOOD	8,438,631,355,699	460,265,377,632	18.3343
HOKI	1,653,031,823,505	59,553,493,826	27.7571
ICBP	42,296,703,000,000	8,874,084,000,000	4.7663
IKAN	109,624,275,276	19,384,594,481	-5.6552
INDF	76,592,955,000,000	15,649,492,000,000	4.8943
KEJU	978,806,205,312	117,716,361,396	8.3150
MLBI	3,711,405,000,000	346,794,500,000	10.7020
MYOR	25,026,739,472,547	3,986,657,448,616	6.2776
PCAR	62,720,091,934	18,723,150,941	3.3499
PSDN	1,224,283,552,949	76,453,973,508	16.0133
PSGO	728,562,875,731	775,658,455,747	0.9393
ROTI	3,337,022,314,624	1,887,480,360,148	1.7680
SKBM	2,104,704,872,583	354,136,955,969	5.9432
SKLT	1,281,116,255,236	187,225,866,683	-6.8426
STTP	3,512,509,168,853	114,470,379,353	30.6849
TBLA	8,533,183,000,000	424,671,000,000	20.0936
ULTJ	6,223,057,000,000	2,464,605,500,000	2.5250

Lampiran 7.Perhitungan Perputaran Kas tahun 2020

KODE	Penjualan	Rata-Rata Kas	Perputaran Kas
ADES	673,364,000,000	298,293,000,000	2.2574
AISA	1,283,331,000,000	168,485,000,000	7.6169
ALTO	321,502,485,934	15,174,294,352	21.1873
BUDI	2,725,866,000,000	56,219,000,000	48.4866
BTEK	1,013,029,439,944	8,863,199,663	114.2961
CAMP	956,634,474,111	587,430,937,846	1.6285
CEKA	3,634,297,273,749	587,281,857,027	6.1883
CLEO	972,634,784,176	18,288,735,833	53.1822
COCO	171,048,708,670	534,018,546	320.3048
DLTA	546,336,411,000	1,192,833,503,500	0.4580
DMND	6,110,155,000,000	698,804,500,000	8.7437
ENZO	516,388,569,802	2,861,821,027	180.4406
FOOD	94,563,258,607	1,971,592,194	47.9629
GOOD	7,711,334,590,144	914,805,813,354	8.4295
HOKI	1,173,189,488,886	35,645,383,000	32.9128
ICBP	46,641,048,000,000	13,104,514,500,000	3.5592
IKAN	84,646,710,437	19,824,353,568	-4.2698
INDF	81,731,469,000,000	22,391,239,500,000	3.6502
KEJU	900,852,668,263	296,731,146,757	3.0359
MLBI	1,985,009,000,000	394,423,500,000	5.0327

MYOR	24,476,953,742,651	4,870,900,575,060	5.0251
PCAR	46,602,172,890	14,746,238,249	3.1603
PSDN	895,456,045,999	47,593,291,354	18.8148
PSGO	930,503,571,803	507,163,934,362	1.8347
ROTI	3,212,034,546,032	1,691,346,429,376	1.8991
SKBM	3,165,530,224,724	258,955,415,788	12.2242
SKLT	1,253,700,810,596	148,895,338,452	-8.4200
STTP	3,846,300,254,825	172,297,088,844	22.3237
TBLA	10,863,256,000,000	640,462,500,000	16.9616
ULTJ	5,967,362,000,000	2,865,425,500,000	2.0825

Lampiran 8. Perhitungan Perputaran Kas tahun 2021

KODE	Penjualan	Rata-Rata Kas	Perputaran Kas
ADES	834,330,000,000	528,606,500,000	1.5784
AISA	1,520,879,000,000	255,845,500,000	5.9445
ALTO	366,966,569,109	32,340,709,957	11.3469
BUDI	3,374,782,000,000	94,036,500,000	35.8880
BTEK	146,942,545,316	6,600,469,698	22.2624
CAMP	1,019,133,657,275	783,979,024,665	1.3000
CEKA	5,359,440,530,374	559,256,059,739	9.5832
CLEO	1,103,519,743,574	25,270,993,176	43.6674
COCO	224,437,956,140	37,621,617,046	5.9657

DLTA	681,205,785,000	1,103,628,173,000	0.6172
DMND	6,973,718,000,000	1,792,493,000,000	3.8905
ENZO	1,129,864,264,910	12,697,123,153	88.9858
FOOD	91,560,431,563	2,915,991,497	31.3994
GOOD	8,799,579,901,024	1,311,501,794,422	6.7095
HOKI	933,597,187,584	7,208,197,214	129.5188
ICBP	56,803,733,000,000	19,716,905,500,000	2.8810
IKAN	111,367,220,162	19,601,416,503	-5.6816
INDF	99,345,618,000,000	32,068,522,000,000	3.0979
KEJU	1,042,307,144,847	295,247,829,530	3.5303
MLBI	2,473,681,000,000	952,351,500,000	2.5974
MYOR	27,904,558,322,183	5,282,481,516,067	5.2825
PCAR	161,842,458,341	15,913,512,697	10.1701
PSDN	868,091,474,069	29,437,101,318	29.4897
PSGO	1,766,254,650,794	384,339,700,732	4.5956
ROTI	3,287,623,237,457	1,390,323,358,968	2.3646
SKBM	3,847,887,478,570	285,100,351,034	13.4966
SKLT	1,356,846,112,540	41,591,040,638	-32.6235
STTP	4,241,856,914,012	246,676,808,457	17.1960
TBLA	15,972,216,000,000	824,653,000,000	19.3684
ULTJ	6,616,642,000,000	1,729,569,500,000	3.8256

Lampiran 9.Perhitungan Perputaran Kas tahun 2022

KODE	Penjualan	Rata-Rata Kas	Perputaran Kas
ADES	1,290,992,000,000	569,098,000,000	2.2685
AISA	1,843,760,000,000	102,341,500,000	18.0158
ALTO	409,161,010,323	16,590,665,931	24.6621
BUDI	3,382,326,000,000	92,721,500,000	36.4783
BTEK	153,501,795,074	9,782,531,638	15.6914
CAMP	1,129,360,552,136	863,715,245,920	1.3076
CEKA	6,143,759,424,928	293,926,926,082	20.9023
CLEO	1,358,708,497,805	6,004,177,714	226.2939
COCO	289,795,165,323	75,676,500,238	3.8294
DLTA	778,744,315,000	1,187,094,786,000	0.6560
DMND	8,461,768,000,000	1,706,055,500,000	4.9598
ENZO	500,912,131,206	24,796,703,125	20.2008
FOOD	87,016,911,838	2,885,058,762	30.1612
GOOD	10,510,942,813,705	1,440,913,455,773	7.2946
HOKI	925,708,985,640	6,815,707,479	135.8199
ICBP	64,797,516,000,000	28,248,511,000,000	2.2938
IKAN	113,336,252,373	- 12,795,605,124	-8.8574
INDF	110,830,272,000,000	42,451,084,000,000	2.6108
KEJU	1,044,368,857,579	225,384,779,143	4.6337
MLBI	3,114,907,000,000	1,059,361,500,000	2.9404
MYOR	30,669,405,967,404	4,640,417,560,187	6.6092
PCAR	228,289,602,674	3,810,672,236	59.9080
PSDN	638,377,010,110	43,140,022,325	14.7978
PSGO	1,972,824,875,264	771,031,521,738	2.5587
ROTI	3,935,182,048,668	1,072,627,186,108	3.6687
SKBM	3,802,296,289,773	358,042,374,279	10.6197
SKLT	1,539,310,803,104	11,089,779,889	138.8045
STTP	4,931,553,771,470	327,958,395,312	15.0371
TBLA	16,579,960,000,000	985,444,000,000	16.8249
ULTJ	7,656,252,000,000	784,122,000,000	9.7641

Lampiran 10. Perhitungan Perputaran Persediaan tahun 2019

KODE	HPP	Rata-Rata Persediaan	Perputaran Persediaan
ADES	417,281,000,000	148,514,500,000	2.8097
AISA	1,062,970,000,000	106,127,500,000	10.0160
ALTO	302,040,144,585	179,106,971,101	1.6864
BUDI	2,622,892,000,000	923,381,000,000	2.8405
BTEK	675,755,697,970	912,549,567,041	0.7405
CAMP	426,417,881,003	252,406,424,085	1.6894
CEKA	2,755,574,838,991	463,795,718,916	5.9414
CLEO	692,217,433,141	145,028,209,309	4.7730
COCO	180,574,517,564	62,814,704,260	2.8747
DLTA	230,440,697,000	309,126,392,500	0.7455
DMND	5,463,432,000,000	2,012,167,500,000	2.7152
ENZO	324,259,083,368	87,881,871,879	3.6897
FOOD	74,466,313,008	19,797,423,912	3.7614
GOOD	5,910,489,349,236	1,213,089,228,291	4.8723
HOKI	1,412,661,195,702	220,227,412,394	6.4146
ICBP	27,892,690,000,000	5,921,622,000,000	4.7103
IKAN	89,688,302,358	34,278,849,102	2.6164
INDF	53,876,594,000,000	16,473,508,500,000	3.2705
KEJU	623,784,665,515	255,688,037,291	2.4396
MLBI	1,426,351,000,000	255,033,500,000	5.5928

MYOR	17,109,498,526,032	4,747,113,297,748	3.6042
PCAR	49,570,175,401	18,092,198,189	2.7399
PSDN	1,061,531,948,922	297,403,508,503	3.5693
PSGO	600,698,443,331	154,193,442,724	3.8957
ROTI	1,487,586,425,468	106,927,422,797	13.9121
SKBM	1,837,650,335,553	507,548,886,102	3.6206
SKLT	957,200,088,005	235,791,962,536	4.0595
STTP	2,559,476,265,555	471,704,793,494	5.4260
TBLA	6,438,390,000,000	3,365,330,500,000	1.9132
ULTJ	3,881,051,000,000	1,202,736,500,000	3.2269

Lampiran 11. Perhitungan Perputaran Persediaan tahun 2020

KODE	HPP	Rata-Rata Persediaan	Perputaran Persediaan
ADES	330,799,000,000	118,814,000,000	2.7842
AISA	965,172,000,000	125,701,000,000	7.6783
ALTO	284,121,002,771	171,669,056,558	1.6551
BUDI	2,371,651,000,000	751,261,000,000	3.1569
BTEK	1,364,881,167,697	716,301,217,506	1.9055
CAMP	439,655,714,828	240,159,902,410	1.8307
CEKA	3,299,157,338,979	425,167,959,493	7.7597
CLEO	562,235,507,989	151,109,110,005	3.7207
COCO	143,396,373,624	96,276,293,824	1.4894

DLTA	179,156,903,000	300,421,855,000	0.5964
DMND	4,790,950,000,000	1,930,564,000,000	2.4816
ENZO	468,479,571,962	114,309,117,467	4.0984
FOOD	59,675,017,876	18,167,301,198	3.2847
GOOD	5,568,907,814,506	1,235,796,118,978	4.5063
HOKI	1,029,660,122,589	234,044,295,698	4.3994
ICBP	29,416,673,000,000	6,134,160,000,000	4.7956
IKAN	69,353,664,973	41,701,157,726	1.6631
INDF	54,979,425,000,000	15,233,921,000,000	3.6090
KEJU	610,850,195,613	247,639,236,891	2.4667
MLBI	1,044,783,000,000	251,151,500,000	4.1600
MYOR	17,177,830,782,966	4,193,189,747,620	4.0966
PCAR	37,460,653,195	13,856,921,932	2.7034
PSDN	768,310,868,739	258,286,566,593	2.9746
PSGO	662,204,251,049	99,821,462,391	6.6339
ROTI	1,409,870,836,152	135,446,186,058	10.4091
SKBM	2,850,011,161,450	604,818,206,584	4.7122
SKLT	920,111,473,686	235,253,489,358	3.9111
STTP	2,776,101,376,253	462,516,036,107	6.0022
TBLA	8,239,389,000,000	3,334,955,000,000	2.4706
ULTJ	3,738,835,000,000	1,450,246,500,000	2.5781

Lampiran 12. Perhitungan Perputaran Persediaan tahun 2021

KODE	HPP	Rata-Rata Persediaan	Perputaran Persediaan
ADES	435,507,000,000	129,276,000,000	3.3688
AISA	1,179,813,000,000	146,813,000,000	8.0362
ALTO	330,905,451,303	169,308,023,017	1.9545
BUDI	2,932,579,000,000	693,215,000,000	4.2304
BTEK	158,544,255,213	162,374,491,056	0.9764
CAMP	464,038,494,499	198,802,118,917	2.3342
CEKA	4,997,372,710,028	534,118,117,690	9.3563
CLEO	642,038,152,501	162,644,875,683	3.9475
COCO	186,111,621,563	116,851,683,187	1.5927
DLTA	204,614,850,000	272,606,034,000	0.7506
DMND	5,497,126,000,000	2,021,220,000,000	2.7197
ENZO	1,047,782,502,477	111,673,904,781	9.3825
FOOD	62,727,646,984	19,386,872,902	3.2356
GOOD	6,379,825,025,746	1,364,528,280,816	4.6755
HOKI	820,501,051,093	230,842,857,853	3.5544
ICBP	36,526,493,000,000	7,515,548,500,000	4.8601
IKAN	94,701,079,119	52,382,145,112	1.8079
INDF	66,881,557,000,000	17,492,350,000,000	3.8235
KEJU	705,320,179,436	256,278,345,958	2.7522
MLBI	1,111,984,000,000	275,199,000,000	4.0407

MYOR	20,981,574,813,780	4,322,218,698,216	4.8544
PCAR	140,456,071,799	19,147,711,108	7.3354
PSDN	814,178,328,443	255,834,813,161	3.1824
PSGO	1,329,816,431,726	90,527,587,896	14.6896
ROTI	1,501,277,071,348	163,484,309,782	9.1830
SKBM	3,316,793,099,791	607,400,533,930	5.4606
SKLT	979,016,594,096	214,227,579,329	4.5700
STTP	3,209,530,695,002	461,249,773,214	6.9583
TBLA	12,832,503,000,000	3,586,156,500,000	3.5783
ULTJ	4,241,696,000,000	1,265,630,500,000	3.3514

Lampiran 13. Perhitungan Perputaran Persediaan tahun 2022

KODE	HPP	Rata-Rata Persediaan	Perputaran Persediaan
ADES	620,240,000,000	172,386,500,000	3.5980
AISA	1,355,222,000,000	170,650,500,000	7.9415
ALTO	375,416,556,467	164,825,623,917	2.2777
BUDI	2,968,749,000,000	673,049,500,000	4.4109
BTEK	165,324,746,502	87,845,264,225	1.8820
CAMP	500,329,164,288	183,696,784,272	2.7237
CEKA	5,722,153,735,172	599,733,202,574	9.5412
CLEO	836,416,488,396	210,822,847,854	3.9674
COCO	233,269,281,315	126,950,825,376	1.8375

DLTA	235,763,528,000	270,440,023,500	0.8718
DMND	6,681,418,000,000	2,386,288,000,000	2.7999
ENZO	438,502,844,792	144,333,976,596	3.0381
FOOD	68,922,257,755	18,957,960,698	3.6355
GOOD	7,853,878,614,261	1,642,264,776,198	4.7823
HOKI	823,698,275,632	220,726,549,049	3.7318
ICBP	43,005,230,000,000	9,423,377,500,000	4.5637
IKAN	94,846,431,599	53,568,486,829	1.7706
INDF	76,858,593,000,000	20,942,522,500,000	3.6700
KEJU	748,863,690,551	329,042,529,922	2.2759
MLBI	1,191,216,000,000	341,835,500,000	3.4848
MYOR	23,829,982,628,480	4,969,462,280,638	4.7953
PCAR	196,283,023,223	26,299,665,127	7.4633
PSDN	514,582,803,162	212,647,037,753	2.4199
PSGO	1,408,515,884,939	185,336,161,856	7.5998
ROTI	1,849,122,162,973	192,896,595,747	9.5861
SKBM	3,189,017,199,391	667,275,282,777	4.7792
SKLT	1,131,872,232,462	254,335,518,134	4.4503
STTP	3,901,792,259,235	537,509,934,598	7.2590
TBLA	13,105,237,000,000	4,979,412,000,000	2.6319
ULTJ	5,199,164,000,000	1,500,663,500,000	3.4646

Lampiran 14. Perhitungan Perputaran Piutang tahun 2019

KODE	Penjualan	Rata-Rata Piutang	Perputaran Piutang
ADES	764,703,000,000	199,064,000,000	3.8415
AISA	1,510,427,000,000	521,442,500,000	2.8966
ALTO	343,971,642,312	71,994,817,963	4.7777
BUDI	3,003,768,000,000	145,398,500,000	20.6589
BTEK	697,914,218,244	234,255,906,550	2.9793
CAMP	1,028,952,947,818	284,744,288,570	3.6136
CEKA	3,120,937,098,980	198,738,754,264	15.7037
CLEO	1,084,912,780,290	20,816,841,691	52.1171
COCO	216,197,806,076	78,984,556,491	2.7372
DLTA	827,136,727,000	255,355,582,500	3.2392
DMND	6,913,792,000,000	1,504,398,500,000	4.5957
ENZO	376,222,114,796	13,555,981,703	27.7532
FOOD	126,256,859,256	38,722,411,435	3.2606
GOOD	8,438,631,355,699	669,580,994,551	12.6029
HOKI	1,653,031,823,505	386,396,794,422	4.2781
ICBP	42,296,703,000,000	1,649,950,000,000	25.6351
IKAN	109,624,275,276	26,836,648,337	4.0849
INDF	76,592,955,000,000	6,322,677,000,000	12.1140
KEJU	978,806,205,312	186,688,887,516	5.2430
MLBI	3,711,405,000,000	1,034,112,500,000	3.5890

MYOR	25,026,739,472,547	1,514,223,611,987	16.5278
PCAR	62,720,091,934	68,591,655,446	0.9144
PSDN	1,224,283,552,949	127,999,300,707	9.5648
PSGO	728,562,875,731	20,522,352,795	35.5009
ROTI	3,337,022,314,624	347,208,981,130	9.6110
SKBM	2,104,704,872,583	378,236,970,184	5.5645
SKLT	1,281,116,255,236	252,791,604,219	5.0679
STTP	3,512,509,168,853	249,967,330,024	14.0519
TBLA	8,533,183,000,000	1,523,821,500,000	5.5999
ULTJ	6,223,057,000,000	837,120,500,000	7.4339

Lampiran 15. Perhitungan Perputaran Piutang tahun 2020

KODE	Penjualan	Rata-Rata Piutang	Perputaran Piutang
ADES	673,364,000,000	194,209,000,000	3.4672
AISA	1,283,331,000,000	211,748,500,000	6.0606
ALTO	321,502,485,934	62,991,007,460	5.1039
BUDI	2,725,866,000,000	150,168,500,000	18.1520
BTEK	1,013,029,439,944	144,528,407,453	7.0092
CAMP	956,634,474,111	244,769,389,143	3.9083
CEKA	3,634,297,273,749	165,907,100,565	21.9056
CLEO	972,634,784,176	13,084,521,190	74.3348
COCO	171,048,708,670	110,194,833,662	1.5522

DLTA	546,336,411,000	247,950,943,500	2.2034
DMND	6,110,155,000,000	1,555,136,500,000	3.9290
ENZO	516,388,569,802	22,959,225,177	22.4916
FOOD	94,563,258,607	33,210,538,984	2.8474
GOOD	7,711,334,590,144	710,267,784,035	10.8569
HOKI	1,173,189,488,886	371,580,208,644	3.1573
ICBP	46,641,048,000,000	2,255,889,500,000	20.6752
IKAN	84,646,710,437	23,246,459,629	3.6413
INDF	81,731,469,000,000	6,786,161,500,000	12.0438
KEJU	900,852,668,263	173,880,643,232	5.1809
MLBI	1,985,009,000,000	1,026,316,500,000	1.9341
MYOR	24,476,953,742,651	1,221,442,079,251	20.0394
PCAR	46,602,172,890	60,853,272,418	0.7658
PSDN	895,456,045,999	110,425,072,516	8.1092
PSGO	930,503,571,803	26,514,397,144	35.0943
ROTI	3,212,034,546,032	370,123,138,116	8.6783
SKBM	3,165,530,224,724	453,401,162,413	6.9817
SKLT	1,253,700,810,596	254,835,923,190	4.9196
STTP	3,846,300,254,825	253,663,606,215	15.1630
TBLA	10,863,256,000,000	1,597,401,500,000	6.8006
ULTJ	5,967,362,000,000	894,967,000,000	6.6677

Lampiran 16. Perhitungan Perputaran Piutang tahun 2021

KODE	Penjualan	Rata-Rata Piutang	Perputaran Piutang
ADES	834,330,000,000	201,057,500,000	4.1497
AISA	1,520,879,000,000	11,976,000,000	126.9939
ALTO	366,966,569,109	55,092,443,565	6.6609
BUDI	3,374,782,000,000	211,430,000,000	15.9617
BTEK	146,942,545,316	9,891,870,625	14.8549
CAMP	1,019,133,657,275	179,670,599,867	5.6722
CEKA	5,359,440,530,374	235,568,546,570	22.7511
CLEO	1,103,519,743,574	9,157,828,030	120.5002
COCO	224,437,956,140	114,843,226,073	1.9543
DLTA	681,205,785,000	146,183,631,500	4.6599
DMND	6,973,718,000,000	1,410,961,500,000	4.9425
ENZO	1,129,864,264,910	55,238,471,302	20.4543
FOOD	91,560,431,563	21,120,650,412	4.3351
GOOD	8,799,579,901,024	773,936,023,456	11.3699
HOKI	933,597,187,584	384,305,654,309	2.4293
ICBP	56,803,733,000,000	3,913,306,500,000	14.5155
IKAN	111,367,220,162	29,555,998,678	3.7680
INDF	99,345,618,000,000	8,430,644,000,000	11.7839
KEJU	1,042,307,144,847	125,721,633,597	8.2906
MLBI	2,473,681,000,000	499,941,000,000	4.9479

MYOR	27,904,558,322,183	310,080,510,749	89.9913
PCAR	161,842,458,341	37,191,125,110	4.3516
PSDN	868,091,474,069	99,401,226,649	8.7332
PSGO	1,766,254,650,794	110,106,899,573	16.0413
ROTI	3,287,623,237,457	272,866,732,548	12.0485
SKBM	3,847,887,478,570	577,557,084,354	6.6624
SKLT	1,356,846,112,540	232,051,705,684	5.8472
STTP	4,241,856,914,012	231,490,803,026	18.3241
TBLA	15,972,216,000,000	2,121,541,000,000	7.5286
ULTJ	6,616,642,000,000	876,447,000,000	7.5494

Lampiran 17. Perhitungan Perputaran Piutang tahun 2022

KODE	Penjualan	Rata-Rata Piutang	Perputaran Piutang
ADES	1,290,992,000,000	257,363,500,000	5.0162
AISA	1,843,760,000,000	19,604,500,000	94.0478
ALTO	409,161,010,323	50,881,729,344	8.0414
BUDI	3,382,326,000,000	208,925,500,000	16.1891
BTEK	153,501,795,074	23,548,613,331	6.5185
CAMP	1,129,360,552,136	173,959,797,222	6.4921
CEKA	6,143,759,424,928	328,101,991,263	18.7252
CLEO	1,358,708,497,805	3,145,866,610	431.9028
COCO	289,795,165,323	163,685,148,132	1.7704

DLTA	778,744,315,000	146,805,155,500	5.3046
DMND	8,461,768,000,000	1,486,505,500,000	5.6924
ENZO	500,912,131,206	70,150,608,325	7.1405
FOOD	87,016,911,838	19,335,761,301	4.5003
GOOD	10,510,942,813,705	878,482,360,969	11.9649
HOKI	925,708,985,640	370,925,586,117	2.4957
ICBP	64,797,516,000,000	4,820,366,000,000	13.4424
IKAN	113,336,252,373	31,032,135,056	3.6522
INDF	110,830,272,000,000	9,632,833,500,000	11.5055
KEJU	1,044,368,857,579	122,777,445,049	8.5062
MLBI	3,114,907,000,000	550,650,000,000	5.6568
MYOR	30,669,405,967,404	535,890,636,730	57.2307
PCAR	228,289,602,674	43,503,778,648	5.2476
PSDN	638,377,010,110	67,679,417,594	9.4324
PSGO	1,972,824,875,264	186,479,683,234	10.5793
ROTI	3,935,182,048,668	317,731,144,315	12.3853
SKBM	3,802,296,289,773	666,955,663,225	5.7010
SKLT	1,539,310,803,104	245,816,535,770	6.2620
STTP	4,931,553,771,470	274,186,909,770	17.9861
TBLA	16,579,960,000,000	2,183,943,500,000	7.5918
ULTJ	7,656,252,000,000	934,602,000,000	8.1920

Lampiran 18. Analisis Statistik Deskriptif, Uji Asumsi Klasik, dan Uji Hipotesis

Analisis Statistika Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Perputaran Kas	74	-8.857	36.478	9.13711	10.353317
Perputaran Persediaan	74	.596	7.259	3.29902	1.458282
Perputaran Piutang	74	.914	20.675	8.06348	4.775573
ROA	74	-.115	.228	.06871	.074445
Valid N (listwise)	74				

Uji Normalitas

		Unstandardized Residual
N		74
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.06782631
Most Extreme Differences	Absolute	.096
	Positive	.096
	Negative	-.057
Test Statistic		.096
Asymp. Sig. (2-tailed)		.088 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Uji Heterokedastisitas

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.066	.011		5.798	.000
Perputaran Kas	-.001	.000	-.156	-1.253	.214
Perputaran Persediaan	.003	.004	.123	.858	.394
Perputaran Piutang	-.002	.001	-.254	-1.752	.084

a. Dependent Variable: Hetero

Uji Multikolinearitas

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.030	.020		1.484	.142		
Perputaran Kas	-.003	.001	-.359	-3.027	.003	.842	1.187
Perputaran Persediaan	.018	.007	.354	2.586	.012	.633	1.580
Perputaran Piutang	.000	.002	.020	.145	.886	.625	1.600

a. Dependent Variable: ROA

Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.412 ^a	.170	.134	.069264	1.635

a. Predictors: (Constant), Perputaran Piutang, Perputaran Kas, Perputaran Persediaan

b. Dependent Variable: ROA

Runs Test

Unstandardized Residual	
Test Value ^a	-.01458
Cases < Test Value	37
Cases >= Test Value	37
Total Cases	74
Number of Runs	33
Z	-1.171
Asymp. Sig. (2-tailed)	.242

a. Median

Analisis Regresi Linear Berganda

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.030	.020		1.484	.142		
Perputaran Kas	-.003	.001	-.359	-3.027	.003	.842	1.187
Perputaran Persediaan	.018	.007	.354	2.586	.012	.633	1.580
Perputaran Piutang	.000	.002	.020	.145	.886	.625	1.600

a. Dependent Variable: ROA

Koefisien Determinasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.412 ^a	.170	.134	.069264	1.635

a. Predictors: (Constant), Perputaran Piutang, Perputaran Kas, Perputaran Persediaan

b. Dependent Variable: ROA

Uji Simultan (Uji F)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.069	3	.023	4.776	.004 ^b
	Residual	.336	70	.005		
	Total	.405	73			

a. Dependent Variable: ROA

b. Predictors: (Constant), Perputaran Piutang, Perputaran Kas, Perputaran Persediaan

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Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.030	.020		1.484	.142		
	Perputaran Kas	-.003	.001	-.359	-3.027	.003	.842	1.187
	Perputaran Persediaan	.018	.007	.354	2.586	.012	.633	1.580
	Perputaran Piutang	.000	.002	.020	.145	.886	.625	1.600

a. Dependent Variable: ROA

Lampiran 19. Kartu Bimbingan Tugas Akhir

KARTU BIMBINGAN TUGAS AKHIR

Nama : Nur Afifah Fahmiyati Amalia
 NIM : 21020072
 Program Studi : Diploma III Akuntansi
 Judul Tugas Akhir : Pengaruh Perputaran Kas, Perputaran Persewaan, Perputaran Piutang Terhadap Profitabilitas Perusahaan Sub Sektor Makanan dan Minuman yang Terdaftar di BEI tahun 2019-2022
 Pembimbing I : Anita Karunia, SE., M.Si.

No.	Hari/Tanggal	Materi Bimbingan	Paraf Pembimbing
1.	09 Januari 2024	ACC Judul TA	
2.	24 Januari 2024	Bimbingan Proposal TA ke-1	
3.	29 Februari 2024	Bimbingan Proposal TA ke-2	
4.	03 Juni 2024	Bimbingan Proposal TA ke-3	
5.	06 Juni 2024	Bimbingan Proposal TA ke-4	
6.	06 Juni 2024	ACC Proposal TA	
7.	19 Juni 2024	Dlah Data SPSS	
8.	27 Juni 2024	analisis ulang data SPSS	
9.	28 Juni 2024	revisi TA pertama perbaikan pembahasan	
10.	3 Juli 2024	revisi TA 2 data data oke, analisis pembahasan sesuai hasil	
11.	4 Juli 2024	revisi TA 3 perbaiki pembahasan, kesimpulan saran	
12.	5 Juli 2024	revisi TA 4. perbaiki redaksional pembahasan	
13.	6 Juli 2024	ACC TA	

Catatan: Konsultasi dengan Dosen Pembimbing masing-masing minimal 8 kali bimbingan.

KARTU BIMBINGAN TUGAS AKHIR

Nama : Nur Afifah Fahmiyati Amalia
 NIM : 21020072
 Program Studi : Diploma III Akuntansi
 Judul Tugas Akhir : Pengaruh Perputaran Kas, Perputaran Persediaan, Perputaran Piutang Terhadap Profitabilitas Perusahaan Sub sektor Makanan dan Minuman yang telah terdaftar di BEI tahun 2019-2022
 Pembimbing II : Dewi Kartika, SE, M.Ak, Ak.

No.	Hari/Tanggal	Materi Bimbingan	Paraf Pembimbing
1.	23 Januari 2024	ACC Judul TA	☺
2	Sabtu, 4/4/24	Perbaiki Latar Belakang s.d Metode penelitian	☺
3	Sabtu, 25/4/24	Perbaiki Bab 1-3, Penuisian	☺
4	Sabtu, 1/6/24	Perbaiki penuisian	☺
5	Senin 3/6/24	Revisi Proposal	☺
6.	Kamis 6/6/24	ACC Proposal TA	☺
7	Sabtu, 29/5/24	Perbaiki Hasil & Pembahasan	☺
8	Sabtu, 29/6/24	ACC Tugas Akhir	☺

Catatan: Konsultasi dengan Dosen Pembimbing masing-masing minimal 8 kali bimbingan.