

## DAFTAR PUSTAKA

- Cooper, Donal R & Emory, W. (1999). *Metode Penelitian Bisnis*. In *Alih Bahasa Widyono Soecipto Dan Uka Wikarya* (11th Ed.). Jakarta: Erlangga.
- Desi D.D. (2018). Pengaruh Perputaran Kas, Perputaran Persediaan, Dan Perputaran Piutang Terhadap Return On Assets (ROA) Pada PT. Indofood Sukses Makmur Tbk Periode 2008-2015. *Jurnal Ilmiah Ekonomi Dan Bisnis*, 9(1), 91–113.
- Ernawati, D. (2015). Pengaruh Profitabilitas, Leverage Dan Ukuran Perusahaan Terhadap Nilai Perusahaan. *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*, (Vol 4, No 4 (2015)).
- Farooq, U. (2019). Impact Of Inventory Turnover On The Profitability Of Non-Financial Sector Firms In Pakistan. *Journal Of Finance And Accounting Research*, 01(01), 34–51.
- Ghozali. (2016a). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 21*. Semarang: Universitas Diponegoro.
- Ghozali, P. D. H. Ima. (2016b). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 23*.
- Harahap, S. S. (2011). *Analisis Kritis Atas Laporan Keuangan* (Pertama). Jakarta: PT. Bumi Aksara.
- Hariato, R., Sari, P. Z., & Andini, B. N. (2018). *Perputaran Piutang Dan Perputaran Kas Sebagai Determinan Laba*. 17(1), 142–152.
- Ikatan Akuntan Indonesia Dalam PSAK No.2. (2015). Laporan Arus Kas. *Laporan Arus Kas Melaporkan Arus Kas Selama Periode Tertentu Dan Diklasifikasikan Menurut Aktivitas Operasi, Investasi, Dan Pendanaan*.
- Ikhsan, A., & Suryani, S. (2018). Pengaruh Perputaran Kas Dan Perputaran Piutang Terhadap Profitabilitas Pada Perusahaan Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia. *JRAB: Jurnal Riset Akuntansi & Bisnis*, 18(2), 153–161.
- Kartikahadi, Hans, Sinaga, R. U., Syamsul, M., Siregar, S. V., & Wahyuni, E. T. (2016). *Akuntansi Keuangan: Berdasarkan SAK Berbasis IFRS*. Ikatan Akuntan Indonesia.
- Kasmir. (2016). *Analisis Laporan Keuangan*. Jakarta: PT. Raja Grafindo Persada.
- Kasmir. (2017). *Analisis Laporan Keuangan*. Jakarta: PT. Raja Grafindo Persada.
- Kieso, Donald E., Weygandt, Jerry J, Warfield, T. D. (2017). *Intermediate Accounting Volume 1 IFRS Edition*. In *Terjemah Oleh Nia Pramita Sari Dan Muhammad Rifai*

- (P. 4). Jakarta: Salemba Empat.
- Martani, Siregar, D., Farahmita, S. V., Aria, R. W., & Edward, T. (2017). *Akuntansi Keuangan Menengah: Berbasis PSAK*. Jakarta Selatan 12610: Salemba Empat.
- Mohamed, K., & Omar, K. (2019). *Financial Performance Of Non-Oil Manufacturing Companies Listed On The Libyan Stock Market ( LSM ): Mixed Methods Study*. 9(4).
- Nuriyani, N., & Zannati, R. (2017). Pengaruh Perputaran Kas Dan Perputaran Piutang Terhadap Profitabilitas Perusahaan Sub-Sektor Food And Beverages Tahun 2012-2016. *Jurnal Riset Manajemen Dan Bisnis (JRMB) Fakultas Ekonomi UNIAT*, 2(3), 425–432.
- Rakhman, A., Zakaria, H. M., & Manda, G. S. (2019). *Factors Affecting Return On Assets*. 65(Icebef 2018), 522–527.
- Rakhman, S. S., & Isyuardhana, D. (2019). *Pengaruh Modal Kerja , Perputaran Kas Dan Perputaran Piutang Terhadap Profitabilitas Perusahaan ( Studi Kasus Pada Lembaga Pembiayaan Yang Terdaftar Di Bursa Efek Indonesia Periode 2013- The Influence Of The Working Capital , Cash Turnover And Receivable . 6(1), 675–682*.
- Ramadani, D., & Rasyid, R. (2019). Pengaruh Perputaran Kas, Perputaran Piutang Dan Perputaran Persediaan Terhadap Profitabilitas Pada Perusahaan Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Periode 2013–2017. *Jurnal Kajian Manajemen Dan Wirausaha*, 1(1).
- Riyanto, B. (2010). *Dasar-Dasar Pembelian Perusahaan* (4th Ed.). Yogyakarta: BPFE.
- Riyanto, B. (2011). *Dasar-Dasar Pembelian Perusahaan*. Yogyakarta: BPFE.
- Sandhar, S. K., & Janglani, S. (2014). A Study On Liquidity And Profitability Of Selected Indian Cement Companies: A Regression Modeling Approach. *International Journal Of Economics, Commerce And Management*, II(7), 1–13.
- Sari, R. F. A., & Rahayu, S. (2018). *Pengaruh Perputaran Persediaan Dan Rasio Hutang Terhadap Profitabilitas ( Studi Empiris Pada Perusahaan Sub Sektor Semen Yang Terdaftar Di Bursa Efek Indonesia Periode 2011-2016 )*. 5(2), 2338–2344.
- Subramanyam, K. . (2017). *Analisis Laporan Keuangan* (Kesebelas). Jakarta: Salemba Empat.
- Subramanyam, & Wild, J. J. (2014). *Analisis Laporan Keuangan*. Jakarta: Salemba Empat.
- Sufiana, N., & Purnawati, N. (2013). Pengaruh Perputaran Kas, Perputaran Piutang Dan Perputaran Persediaan Terhadap Profitabilitas. *E-Jurnal Manajemen Universitas Udayana*, 2(4), 451–468.

- Sugiyono. (2017). *Metode Penelitian Kombinasi (Mixed Methods)*. Bandung: Alfabeta.
- Sutrisno. (2012). *Manajemen Keuangan: Teori Konsep Dan Aplikasi* (Delapan). Yogyakarta 55283: EKONISIA Fakultas Ekonomi UII.
- Sutrisno. (2013). *Manajemen Keuangan: Teori Konsep Dan Aplikasi*. Yogyakarta: EKONISIA Fakultas Ekonomi UII.
- Takon, S. M., & UGWU, J. I. (2013). The Effect Of Accounts Receivable On Return On Assets Of Selected Nigerian Firms. *International Journal Of Current Research*, 5(12), 3768–3772.
- Ubesie, M. C., & Duru, A. (2016). Effect Of Cash Conversion Cycle Management On The Profitability Of Industrial And Domestic Product Firms In Nigeria. *Journal Of Investment And Management*, 5(6), 99–106.
- Wikardi, L. D., & Wiyani, N. T. (2017). Pengaruh Debt To Equity Ratio, Firm Size, Inventory Turnover, Assets Turnover Dan Pertumbuhan Penjualan Terhadap Profitabilitas (Studi Kasus Pada Industri Makanan Dan Minuman Yang Terdaftar Di BEI Periode 2011-2015). *Jurnal Online Insan Akuntan*, 2(1), 99–118.
- Zandra, R. A. P. (2016). Pengaruh Biaya Operasional Dan Perputaran Persediaan Terhadap Profitabilitas. *AKTIVA Jurnal Akuntansi Dan Investasi*, 1(1), 93–107.
- Zubir, Z. (2017). Pengaruh Perputaran Kas, Dan Perputaran Piutang Terhadap Profitabilitas Pada Perusahaan Real Estate Dan Property. *Jurnal Samudra Ekonomi Dan Bisnis*, 8(1), 671–677.

**LAMPIRAN 1 BIODATA**

Nama : Galih Arief Rachmawan  
Tempat, Tgl Lahir: Surabaya, 06 Juni 1997  
Jenis Kelamin : Laki-laki  
Agama : Islam  
Kewarganegaraan : Indonesia  
Alamat : Jl. Pasir VI/6 PPI, Manyar, Gresik  
Telephone : 081233115515  
Email : [galihariefr@gmail.com](mailto:galihariefr@gmail.com)

**PENDIDIKAN**

- 2003 – 2009 **SD NEGERI 1 PONGANGAN, GRESIK**
- 2009 – 2012 **SMP NEGERI 3 GRESIK, GRESIK**
- 2012 – 2015 **SMA NEGERI 1 KEBOMAS, GRESIK**
- 2015 – 2020 **UNIVERSITAS NAROTAMA, SURABAYA (AKUNTANSI)**

**LAMPIRAN 2 SERTIFIKAT NAC**





### LAMPIRAN 3 SAMPEL PERUSAHAAN

No	Kode	Nama Perusahaan
1	AISA	TIGA PILAR SEJAHTERA FOOD
2	ALTO	TRI BANYAN TIRTA
3	CAMP	CAMPINA ICE CREAM INDUSTRY
4	CEKA	WILMAR CAHAYA INDONESIA
5	CLEO	SARIGUNA PRIMATIRTA
6	DLTA	DELTA DJAKARTA
7	HOKI	BUYUNG POETRA SEMBADA
8	ICBP	INDOFOOD CBP SUKSES MAKMUR
9	INDF	INDOFOOD SUKSES MAKMUR
10	MLBI	MULTI BINTANG INDONESIA
11	MYOR	MAYORA INDAH
12	PCAR	PRIMA CAKRAWALA ABADI
13	PSDN	PRASIDHA ANEKA NIAGA
14	ROTI	NIPPON INDOSARI CORPORINDO
15	SKBM	SEKAR BUMI
16	SKLT	SEKAR LAUT
17	STTP	SIANTAR TOP
18	ULTJ	ULTRAJAYA MILK INDUSTRY

### LAMPIRAN 4 TABULASI LABA PERUSAHAAN

No	Kode Perusahaan	LABA BERSIH SETELAH PAJAK		
		2016	2017	2018
1	AISA	719.228.000.000	(846.809.000.000)	-
2	ALTO	(26.500.566.763)	(62.849.581.665)	-
3	CAMP	-	43.421.734.614	61.947.295.689
4	CEKA	52.726.852.009	107.420.886.839	92.649.656.775
5	CLEO	-	50.173.730.829	63.261.752.474
6	DLTA	254.509.268.000	279.772.635.000	338.129.985.000
7	HOKI	-	47.964.112.940	90.195.136.265
8	ICBP	3.631.301.000.000	3.543.173.000.000	4.658.781.000.000
9	INDF	5.266.906.000.000	5.145.063.000.000	4.961.851.000.000
10	MLBI	(129.000.000)	(1.067.000.000)	(1.807.000.000)
11	MYOR	1.388.676.127.665	1.630.953.830.893	1.760.434.280.304
12	PCAR	-	370.909.777	(8.385.167.515)
13	PSDN	(36.662.178.272)	32.150.564.335	(46.599.426.588)
14	ROTI	279.777.368.831	135.364.021.139	127.171.436.363
15	SKBM	22.545.456.050	25.880.464.791	15.954.632.472
16	SKLT	20.646.121.074	22.970.715.348	31.954.131.252
17	STTP	174.176.717.866	216.024.079.834	255.088.886.019
18	ULTJ	709.825.635.742	711.681.000.000	701.607.000.000

## LAMPIRAN 5 TABULASI PERPUTARAN KAS

No	Kode Perusahaan	KAS DAN SETARA KAS			
		2015	2016	2017	2018
1	AISA	588.514.000.000	295.926.000.000	295.926.000.000	181.613.000.000
2	ALTO	2.933.495.039	5.320.071.620	5.547.508.722	-
3	CAMP	-	365.414.532.767	520.113.109.132	281.133.628.265
4	CEKA	10.820.166.513	20.679.220.743	12.814.873.232	1.010.163.064
5	CLEO	-	963.523.972	3.059.185.742	2.681.860.260
6	DLTA	494.886.246.000	658.665.614.000	845.324.146.000	963.342.137.000
7	HOKI	-	2.467.386.813	36.310.612.147	42.927.581.553
8	ICBP	7.657.510.000.000	8.371.980.000.000	8.796.690.000.000	4.726.822.000.000
9	INDF	13.076.076.000.000	13.362.236.000.000	13.689.998.000.000	8.809.253.000.000
10	MLBI	344.615.000.000	403.231.000.000	223.054.000.000	307.896
11	MYOR	1.682.075.365.772	1.543.129.244.709	2.201.859.470.155	2.495.655.019.108
12	PCAR	-	4.667.697.507	65.235.570.191	15.144.132.006
13	PSDN	27.820.719.243	96.055.895.967	49.969.776.757	56.321.066.889
14	ROTI	515.237.282.682	610.989.176.180	1.895.069.568.040	1.294.525.260.890
15	SKBM	107.598.435.920	94.527.899.602	278.614.714.467	268.820.928.488
16	SKLT	7.680.719.075	12.779.053.888	13.137.707.479	20.393.369.843
17	STTP	9.815.172.239	25.398.905.805	69.954.867.440	64.106.808.475
18	ULTJ	849.122.582.559	1.521.371.695.873	2.120.400.000.000	1.444.310.000.000

No	Kode Perusahaan	PENJUALAN			RATA-RATA KAS			PERPUTARAN KAS		
		2016	2017	2018	2016	2017	2018	2016	2017	2018
1	AISA	6.545.680.000.000	4.920.632.000.000	-	442.220.000.000	295.926.000.000	238.769.500.000	14,8019	16,6279	0,0000
2	ALTO	296.471.502.365	262.143.990.839	-	4.126.783.330	5.433.790.171	2.773.754.361	71,8408	48,2433	0,0000
3	CAMP	-	944.837.322.446	961.136.629.003	182.707.266.384	442.763.820.950	400.623.368.699	0,0000	2,1340	2,3991
4	CEKA	4.115.541.761.173	4.257.738.486.908	3.629.327.583.572	15.749.693.628	16.747.046.988	6.912.518.148	261,3093	254,2382	525,0370
5	CLEO	-	614.677.561.202	831.104.026.853	481.761.986	2.011.354.857	2.870.523.001	0,0000	305,6037	289,5305
6	DLTA	1.658.618.899.000	777.308.328.000	893.006.350.000	576.775.930.000	751.994.880.000	904.333.141.500	2,8757	1,0337	0,9875
7	HOKI	-	1.209.215.316.632	1.430.785.280.985	1.233.693.407	19.388.999.480	39.619.096.850	0,0000	62,3661	36,1135
8	ICBP	34.466.069.000.000	35.606.593.000.000	38.413.407.000.000	8.014.745.000.000	8.584.335.000.000	6.761.756.000.000	4,3003	4,1479	5,6810
9	INDF	66.659.484.000.000	70.186.618.000.000	73.394.728.000.000	13.219.156.000.000	13.526.117.000.000	11.249.625.500.000	5,0426	5,1890	6,5242
10	MLBI	3.263.311.000.000	3.389.736.000.000	3.649.615.000.000	373.923.000.000	313.142.500.000	111.527.153.948	8,7272	10,8249	32,7240
11	MYOR	18.349.959.898.358	20.816.673.946.473	24.060.802.395.725	1.612.602.305.241	1.872.494.357.432	2.348.757.244.632	11,3791	11,1171	10,2441
12	PCAR	-	135.431.651.945	176.509.268.479	2.333.848.754	34.951.633.849	40.189.851.099	0,0000	3,8748	4,3919
13	PSDN	932.905.806.441	1.399.580.416.996	1.334.070.483.011	61.938.307.605	73.012.836.362	53.145.421.823	15,0619	19,1690	25,1023
14	ROTI	2.521.920.968.213	2.491.100.179.560	2.766.545.866.684	563.113.229.431	1.253.029.372.110	1.594.797.414.465	4,4785	1,9881	1,7347
15	SKBM	1.501.115.928.446	1.841.487.199.828	1.953.910.957.160	101.063.167.761	186.571.307.035	273.717.821.478	14,8532	9,8702	7,1384
16	SKLT	833.850.372.883	914.188.759.779	1.045.029.834.378	10.229.886.482	12.958.380.684	16.765.538.661	81,5112	70,5481	62,3320
17	STTP	2.629.107.367.897	2.825.409.180.889	2.826.957.323.397	17.607.039.022	47.676.886.623	67.030.837.958	149,3214	59,2616	42,1740
18	ULTJ	4.685.987.917.355	4.879.559.000.000	5.472.882.000.000	1.185.247.139.216	1.820.885.847.937	1.782.355.000.000	3,9536	2,6798	3,0706

## LAMPIRAN 6 TABULASI PERPUTARAN PERSEDIAAN

No	Kode Perusahaan	PERSEDIAAN			
		2015	2016	2017	2018
1	AISA	1.569.104.000.000	2.069.726.000.000	2.069.726.000.000	-
2	ALTO	117.443.478.389	117.649.171.147	125.753.902.334	-
3	CAMP	-	126.898.987.974	151.777.634.348	166.906.099.156
4	CEKA	424.593.167.957	556.574.980.730	415.268.436.704	332.754.905.703
5	CLEO	-	42.356.027.616	64.177.396.909	94.918.120.811
6	DLTA	181.162.743.000	183.868.498.000	178.863.917.000	205.396.087.000
7	HOKI	-	50.782.607.262	71.875.799.840	142.212.647.161
8	ICBP	2.546.835.000.000	3.109.916.000.000	3.261.635.000.000	4.001.277.000.000
9	INDF	7.627.360.000.000	8.469.821.000.000	9.792.768.000.000	11.644.156.000.000
10	MLBI	131.360.000.000	138.137.000.000	171.620.000.000	172.217.000.000
11	MYOR	1.763.233.048.130	2.123.676.041.546	1.825.267.160.976	3.351.796.321.991
12	PCAR	-	4.077.639.103	19.244.822.862	13.459.099.075
13	PSDN	206.470.791.700	181.147.803.292	237.836.194.381	213.814.837.421
14	ROTI	43.169.425.832	50.746.886.585	50.264.253.248	65.127.735.601
15	SKBM	108.659.590.967	238.247.341.317	293.162.796.955	302.148.568.290
16	SKLT	80.328.938.283	90.312.510.404	120.795.774.143	154.839.960.751
17	STTP	298.729.619.637	279.955.460	299.078.174.645	313.291.338.820
18	ULTJ	738.803.692.770	760.534.170.292	682.624.000.000	708.773.000.000

No	Kode Perusahaan	HARGA POKOK PENJUALAN			RATA-RATA PERSEDIAAN			PERPUTARAN PERSEDIAAN		
		2016	2017	2018	2016	2017	2018	2016	2017	2018
1	AISA	4.862.377.000.000	4.862.377.000.000		1.819.415.000.000	2.069.726.000.000	1.034.863.000.000	2,6725	2,3493	0,0000
2	ALTO	208.446.575.238	220.973.146.395		117.546.324.768	121.701.536.741	62.876.951.167	1,7733	1,8157	0,0000
3	CAMP	363.927.903.299	363.167.575.634	380.498.768.468	63.449.493.987	139.338.311.161	159.341.866.752	0,0000	2,6064	2,3879
4	CEKA	3.680.603.252.346	3.973.458.868.193	3.354.976.550.553	490.584.074.344	485.921.708.717	374.011.671.204	7,5025	8,1772	8,9702
5	CLEO	365.613.453.820	388.877.393.195	562.460.279.774	21.178.013.808	53.266.712.263	79.547.758.860	0,0000	7,3006	7,0707
6	DLTA	234.086.288.000	203.036.967.000	241.721.111.000	182.515.620.500	181.366.207.500	192.130.002.000	1,2826	1,1195	1,2581
7	HOKI	63.997.895.653	1.044.272.071.444	1.228.387.538.365	25.391.303.631	61.329.203.551	107.044.223.501	0,0000	17,0273	11,4755
8	ICBP	23.606.755.000.000	24.547.757.000.000	26.147.857.000.000	2.828.375.500.000	3.185.775.500.000	3.631.456.000.000	8,3464	7,7054	7,2004
9	INDF	47.321.877.000.000	50.416.667.000.000	53.182.723.000.000	8.048.590.500.000	9.131.294.500.000	10.718.462.000.000	5,8795	5,5213	4,9618
10	MLBI	1.115.567.000.000	1.118.032.000.000	1.186.908.000.000	134.748.500.000	154.878.500.000	171.918.500.000	8,2789	7,2188	6,9039
11	MYOR	13.449.537.442.446	15.841.619.191.077	17.664.148.865.078	1.943.454.544.838	1.974.471.601.261	2.588.531.741.484	6,9204	8,0232	6,8240
12	PCAR	66.068.502.961	117.649.584.013	168.167.824.721	2.038.819.552	11.661.230.983	16.351.960.969	0,0000	10,0890	10,2843
13	PSDN	814.620.861.786	1.204.486.947.065	1.187.091.634.641	193.809.297.496	209.491.998.837	225.825.515.901	4,2032	5,7496	5,2567
14	ROTI	1.220.832.597.005	1.183.169.352.508	1.274.332.759.465	46.958.156.209	50.505.569.917	57.695.994.425	25,9983	23,4265	22,0870
15	SKBM	1.315.078.883.021	1.655.321.857.120	1.728.304.112.505	173.453.466.142	265.705.069.136	297.655.682.623	7,5817	6,2299	5,8064
16	SKLT	619.332.040.650	677.184.873.211	777.714.919.223	85.320.724.344	105.554.142.274	137.817.867.447	7,2589	6,4155	5,6431
17	STTP	2.079.869.989.276	2.211.949.522.001	2.207.268.926.068	149.504.787.548	149.679.065.052	306.184.756.733	13,9117	14,7779	7,2089
18	ULTJ	3.052.883.009.122	3.043.936.000.000	3.516.606.000.000	749.668.931.531	721.579.085.146	695.698.500.000	4,0723	4,2184	5,0548



### LAMPIRAN 7 TABULASI PERPUTARAN PIUTANG

No	Kode Perusahaan	PIUTANG			
		2015	2016	2017	2018
1	AISA	1.978.613.000.000	2.114.677.000.000	2.114.677.000.000	-
2	ALTO	60.403.987.121	55.614.107.682	41.149.558.556	-
3	CAMP		162.031.834.647	170.149.750.757	193.458.573.978
4	CEKA	261.169.962.552	282.397.649.805	289.906.617.201	289.946.271.219
5	CLEO	-	37.151.439.243	64.708.424.158	89.615.990.264
6	DLTA	181.290.870.000	180.610.661.000	146.029.615.000	157.118.125.000
7	HOKI	-	-	250.563.678.041	261.467.352.991
8	ICBP	3.363.697.000.000	3.893.925.000.000	4.126.439.000.000	4.271.356.000.000
9	INDF	5.116.610.000.000	5.204.517.000.000	6.852.885.000.000	6.572.676.000.000
10	MLBI	209.771.000.000	289.580.000.000	572.397.000.000	605.643.000.000
11	MYOR	3.379.244.630.889	4.388.399.378.548	5.744.121.818.525	5.572.866.721.797
12	PCAR	-	-	13.167.228.718	44.109.411.894
13	PSDN	45.024.629.144	64.745.242.474	94.365.538.924	92.099.462.989
14	ROTI	250.544.417.433	283.953.532.541	324.917.530.235	412.949.853.861
15	SKBM	94.582.964.466	159.503.028.364	229.202.810.307	245.715.957.629
16	SKLT	91.574.884.157	110.891.007.822	120.296.300.417	169.035.452.486
17	STTP	289.000.051.239	361.142.451.690	370.294.715.115	422.375.898.115
18	ULTJ	477.628.933.703	504.381.100.668	538.024.000.000	530.498.000.000

No	Kode Perusahaan	PENTUALAN			RATA-RATA PIUTANG			PERPUTARAN PIUTANG		
		2016	2017	2018	2016	2017	2018	2016	2017	2018
1	AISA	6.545.680.000.000	4.920.632.000.000	-	2.046.645.000.000	2.114.677.000.000	1.057.338.500.000	3,1982	2,3269	0,0000
2	ALTO	296.471.502.365	262.143.990.839	-	58.009.047.402	48.381.833.119	20.574.779.278	5,1108	5,4182	0,0000
3	CAMP	-	944.837.322.446	961.136.629.003	81.015.917.324	166.090.792.702	181.804.162.368	0,0000	5,6887	5,2867
4	CEKA	4.115.541.761.173	4.257.738.486.908	3.629.327.583.572	271.783.806.179	286.152.133.503	289.926.444.210	15,1427	14,8793	12,5181
5	CLEO	-	614.677.561.202	831.104.026.853	18.575.719.622	50.929.931.701	77.162.207.211	0,0000	12,0691	10,7709
6	DLTA	1.658.618.899.000	777.308.328.000	893.006.350.000	180.950.765.500	163.320.138.000	151.573.870.000	9,1661	4,7594	5,8916
7	HOKI	-	1.209.215.316.632	1.430.785.280.985	-	125.281.839.021	256.015.515.516	0,0000	9,6520	5,5887
8	ICBP	34.466.069.000.000	35.606.593.000.000	38.413.407.000.000	3.628.811.000.000	4.010.182.000.000	4.198.897.500.000	9,4979	8,8790	9,1485
9	INDF	66.659.484.000.000	70.186.618.000.000	73.394.728.000.000	5.160.563.500.000	6.028.701.000.000	6.712.780.500.000	12,9171	11,6421	10,9336
10	MLBI	3.263.311.000.000	3.389.736.000.000	3.649.615.000.000	249.675.500.000	430.988.500.000	589.020.000.000	13,0702	7,8650	6,1961
11	MYOR	18.349.959.898.358	20.816.673.946.473	24.060.802.395.725	3.883.822.004.719	5.066.260.598.537	5.658.494.270.161	4,7247	4,1089	4,2522
12	PCAR	-	135.431.651.945	176.509.268.479	-	6.583.614.359	28.638.320.306	0,0000	20,5710	6,1634
13	PSDN	932.905.806.441	1.399.580.416.996	1.334.070.483.011	54.884.935.809	79.555.390.699	93.232.500.957	16,9975	17,5925	14,3091
14	ROTI	2.521.920.968.213	2.491.100.179.560	2.766.545.866.684	267.248.974.987	304.435.531.388	368.933.692.048	9,4366	8,1827	7,4988
15	SKBM	1.501.115.928.446	1.841.487.199.828	1.953.910.957.160	127.042.996.415	194.352.919.336	237.459.383.968	11,8158	9,4750	8,2284
16	SKLT	833.850.372.883	914.188.759.779	1.045.029.834.378	101.232.945.990	115.593.654.120	144.665.876.452	8,2369	7,9086	7,2237
17	STTP	2.629.107.367.897	2.825.409.180.889	2.826.957.323.397	325.071.251.465	365.718.583.403	396.335.306.615	8,0878	7,7256	7,1327
18	ULTJ	4.685.987.917.355	4.879.559.000.000	5.472.882.000.000	491.005.017.186	521.202.550.334	534.261.000.000	9,5437	9,3621	10,2438

## LAMPIRAN 8 HASIL ANALISIS

### 1. Statistik Deskriptif

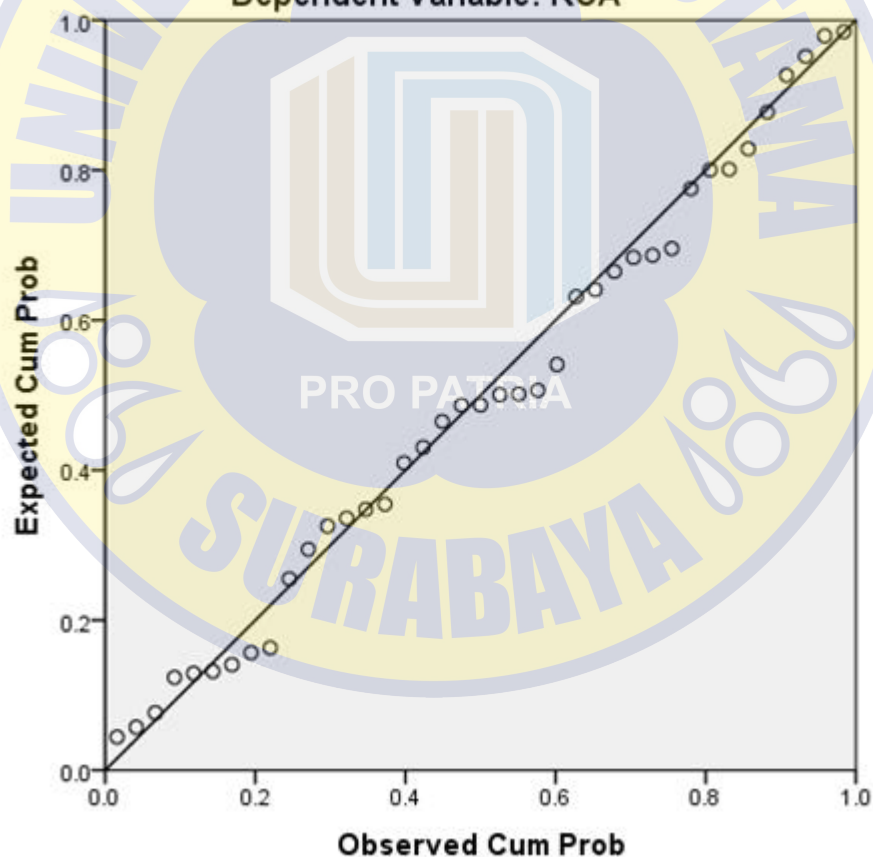
	N	Minimum	Maximum	Mean	Std. Deviation
ROA	39	.0026	.2219	.084369	.0544501
PKAS	39	.9875	525.0370	60.513197	113.8849688
PPERSEDIAAN	39	1.1195	25.9983	8.096495	5.7408328
PPIUTANG	39	3.1982	20.5710	9.204646	3.6894720
Valid N (listwise)	39				

### 2. Uji Asumsi Klasik

#### a) Uji Normalitas

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: ROA

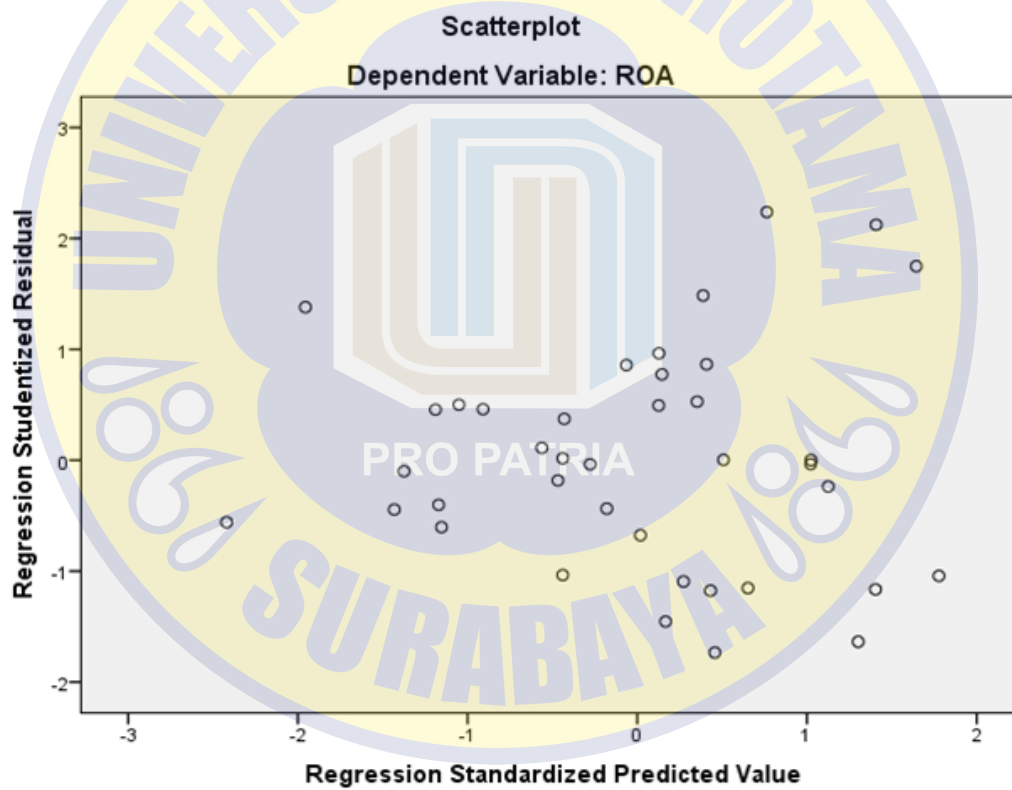


## b) Uji Multikolinieritas

Model	Coefficients <sup>a</sup>						
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.150	.024		6.137	.000		
PKAS	.000009	.000	-.018	-.113	.911	.888	1.126
PPERSEDIAAN	-.003	.001	-.276	-1.820	.077	.993	1.007
PPIUTANG	-.005	.002	-.322	-2.004	.053	.884	1.131

a. Dependent Variable: ROA

## c) Uji Heteroskedastisitas



## d) Uji Autokorelasi

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.446 <sup>a</sup>	.199	.130	.0507741	.199	2.900	3	35	.049	1.728

a. Predictors: (Constant), PPIUTANG, PPERSEDIAAN, PKAS

b. Dependent Variable: ROA

## 3. Uji Hipotesis

## a) Analisis Regresi Linier Berganda

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.150	.024		6.137	.000	
	PKAS	.000009	.000	-.018	-.113	.911	.888 1.126
	PPERSEDIAAN	-.003	.001	-.276	-1.820	.077	.993 1.007
	PPIUTANG	-.005	.002	-.322	-2.004	.053	.884 1.131

a. Dependent Variable: ROA

## b) Uji Signifikansi Simultan (Uji F)

ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.022	3	.007	2.900	.049 <sup>b</sup>
	Residual	.090	35	.003		
	Total	.113	38			

a. Dependent Variable: ROA

b. Predictors: (Constant), PPIUTANG, PPERSEDIAAN, PKAS

## c) Uji Signifikansi Parsial (Uji t)

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.150	.024		6.137	.000		
PKAS	.000009	.000	-.018	-.113	.911	.888	1.126
PPERSEDIAAN	-.003	.001	-.276	-1.820	.077	.993	1.007
PPIUTANG	-.005	.002	-.322	-2.004	.053	.884	1.131

a. Dependent Variable: ROA

d) Uji Koefisien Determinasi ( $R^2$ )

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.446 <sup>a</sup>	.199	.130	.050774	.199	2.900	3	35	.049	1.728

a. Predictors: (Constant), PPIUTANG, PPERSEDIAAN, PKAS

b. Dependent Variable: ROA



## LAMPIRAN 9 UJI PLAGIASI

### SURAT KETERANGAN

#### UJI SIMILARITIES

Berdasarkan hasil uji similarities menggunakan Program PCX/Turnitin terhadap Skripsi /Artikel dengan judul dan nama pengarang sebagaimana tersebut dibawah ini:

PENGARUH PERPUTARAN KAS, PERSEDIAAN DAN PIUTANG TERHADAP LABA (Studi Pada Perusahaan Industri Makanan dan Minuman Yang Terdaftar di Bursa Efek Indonesia Periode 2016-2018) - GALIH ARIEF RACHMAWAN			
ORIGINALITY REPORT			
22%	%	%	%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS
PRIMARY SOURCES			
1	repositori.usu.ac.id Internet Source		4%
2	etheses.uin-malang.ac.id Internet Source		1%
3	Asih Niati, Tri Rinawati. "PROFITABILITAS DAN FAKTOR-FAKTOR DETERMINAN", Jurnal Dinamika Sosial Budaya, 2019 Publication		1%
4	Submitted to Universitas Putera Batam Student Paper		1%
5	ojs.stiemahardhika.ac.id Internet Source		1%
6	www.scribd.com Internet Source		1%
7	eprints.iain-surakarta.ac.id Internet Source		1%
8	repository.unpas.ac.id Internet Source		1%
9	repository.unair.ac.id Internet Source		1%
10	id.123dok.com Internet Source		1%
11	eprints.uny.ac.id Internet Source		1%
12	Submitted to Sriwijaya University Student Paper		1%
13	eprints.umm.ac.id Internet Source		1%
14	ejournal.stiesia.ac.id Internet Source		1%
15	Submitted to Universitas Muria Kudus Student Paper		1%
16	www.coursehero.com Internet Source		1%
17	repo.pusikom.com Internet Source		1%
18	repository.nscpolteksby.ac.id Internet Source		1%
19	Riesta Chahya Agustina, Awan Santosa.		1%
20	www.sahamgain.com Internet Source		1%
21	repositori.umsu.ac.id Internet Source		1%
22	eprints.undip.ac.id Internet Source		1%

## LAMPIRAN 10 BERITA ACARA BIMBINGAN SKRIPSI

NO	TANGGAL	JADWAL KEGIATAN PENELITIAN	MONITORING	
			CATATAN	PARAF PEMBIMBING
1	1-7-2019	Observasi objek penelitian	Revisi judul	R
2	24-7-2019	Observasi terhadap fenomena bisnis/manajemen	Revisi fenomena	R
3	8-8-2019	Menentukan masalah penelitian	Revisi rumusan masalah	R
4	20-9-2019	Kajian Teoritis & Empiris	Revisi teori	R
5	18-11-2019	Sintesa dan Rasionalis teori	Revisi hipotesis penelitian	R
6	16-12-2019	Pendekatan Metodologi penelitian	Revisi analisis data	R
7	6-1-2020	Pembuatan instrument penelitian	Acc Bab 1-3	R
8	17-1-2020	Pengumpulan data	Revisi hasil	R
9	22-1-2020	Tabulasi & Pengolahan Data	Revisi data penelitian	R
10	4-2-2020	Deskripsi Hasil Penelitian	Revisi kesimpulan & pembahasan	R
11	11-2-2020	Intepretasi Hasil Penelitian	Revisi kesimpulan	R
12	20-2-2020	Kelengkapan Data	Acc Bab 1 s/d 5	R

**Sidang SKRIPSI**


10. TANGGAL SELESAI BIMBINGAN : .....

11. TELAH DIEVALUASI DAN SIAP UNTUK DIUJI

DOSEN PEMBIMBING

SURABAYA, .....

DEKAN

  
RUDI HARIANTO, SE., MA

Dr. Ir. Rr. HERMIEN TRIDAYANTI, MM.

## BERITA ACARA BIMBINGAN SKRIPSI

 No. Dokumen : FM.FEB.05.07  
 Tgl. Terbit : 01 Okt 2018  
 Revisi : 00

1. NAMA MAHASISWA : GALIH ARIEF RACHMAWAN
2. NIM : 01115076
3. FAKULTAS : EKONOMI DAN BISNIS
4. PROGRAM STUDI : AKUNTANSI
5. TOPIK/JUDUL SKRIPSI : PENGARUH KEBIJAKAN DEVIDEN, KEBIJAKAN UTANG, DAN CORPORATE SOCIAL RESPOSIBILITY TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN PROPERTI, REAL ESTATE, KONSTRUKSI YANG TERDAFTAR DI BEI
6. TANGGAL PENGAJUAN : 29 Juni 2019
7. NAMA PEMBIMBING I : RUDI HARIANTO, SE., MA
8. NAMA PEMBIMBING II :
9. URAIAN KONSULTASI :



**LAMPIRAN 12 PERBAIKAN SKRIPSI**