

DAFTAR PUSTAKA

- Bramasto. 2008, *dalam utri yu Diana dan ambang Hadi antoso. "Pengaruh Perputaran Kas, Piutang, Persediaan Terhadap Profitabilitas Pada Perusahaan Semen Di BEI"*. ISSN : 2461-0593 Jurnal Ilmu dan Riset Manajemen : Volume 5, Nomor 3, Maret 2016.
- Dewi, Kadek Agustia; I Wayan Suwendra; dan Fridayana Yudiaatmaja. 2016. *Pengaruh Perputaran Kas, Perputaran Piutang, Dan Perputaran Persediaan terhadap Profitabilitas Pada Perusahaan Manufaktur Di Bursa Efek Indonesia Tahun 2014*. E-Journal Bisma Universitas Pendidikan Ganesha Jurusan Manajemen (Volume 4 Tahun 2016).
- Diana, utri yu dan ambang Hadi antoso. 2016. *"Pengaruh Perputaran Kas, Piutang, Persediaan Terhadap Profitabilitas Pada Perusahaan Semen Di BEI"*. ISSN : 2461-0593 Jurnal Ilmu dan Riset Manajemen : Volume 5, Nomor 3, Maret 2016.
- Fahmi, Irham. 2014. *Manajemen Keuangan Perusahaan Dan Pasar Modal*. Jakarta: Mitra Wacana Media.
- Ghozali. 2006. *Aplikasi Analisis Multivariate Dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- _____. 2011, *dalam utri yu Diana dan ambang Hadi antoso. "Pengaruh Perputaran Kas, Piutang, Persediaan Terhadap Profitabilitas Pada Perusahaan Semen Di BEI"*. ISSN : 2461-0593 Jurnal Ilmu dan Riset Manajemen : Volume 5, Nomor 3, Maret 2016.
- Gujarati. 2010, *dalam utri yu Diana dan ambang Hadi antoso. "Pengaruh Perputaran Kas, Piutang, Persediaan Terhadap Profitabilitas Pada Perusahaan Semen Di BEI"*. ISSN : 2461-0593 Jurnal Ilmu dan Riset Manajemen : Volume 5, Nomor 3, Maret 2016.
- [Http://britama.com/](http://britama.com/), diakses pada 2 Desember 2017
- [Http://ekonomi.kompas.com/](http://ekonomi.kompas.com/), diakses pada 12 September 2017.

[Http://industri.bisnis.com/](http://industri.bisnis.com/), diakses pada 12 September 2017.

[Https://junaidichaniago.wordpress.com/](https://junaidichaniago.wordpress.com/), diakses pada 07 Desember 2017

[Http://www.antaranews.com/](http://www.antaranews.com/), diakses pada 09 September 2017.

[Http://www.en.globalstatistik.com/](http://www.en.globalstatistik.com/), diakses pada 24 Desember 2017

[Http://www.idx.co.id/](http://www.idx.co.id/), diakses pada 2 September 2017

[Http://www.mediaindonesia.com/](http://www.mediaindonesia.com/), diakses pada 12 September 2017.

[Https://www.sahamok.com/](https://www.sahamok.com/), diakses pada 2 September 2017.

[Http://www.wikipedia.org/](http://www.wikipedia.org/), diakses pada 2 Desember 2017

Kasmir. 2017. *Analisis Laporan Keuangan*. Jakarta: Rajawali Pers.

Lazaridis dan Tryfonidis. 2006, dalam Putri Ayu Diana dan Bambang Hadi antoso. “*Pengaruh Perputaran Kas, Piutang, Persediaan Terhadap Profitabilitas Pada Perusahaan Semen Di BEI*”. ISSN : 2461-0593 Jurnal Ilmu dan Riset Manajemen : Volume 5, Nomor 3, Maret 2016.

Mulyadi, Deddy. 2010. *Pengolahan Data Dengan SPSS 16.0 (Statistical Product And Service Solution)*. Bogor: STIE Binaniaga.

Munawir, S. 2010. *Analisa Laporan Keuangan*. Edisi Keempat. Yogyakarta: Liberty.

Musthafa. 2017. *Manajemen Keuangan*. Yogyakarta: CV. ANDI OFFSET.

Putra, I Wayan Suteja dan I Gde Ary Wirajaya. 2013. *Pengaruh Tingkat Perputaran Kas, Piutang Dan Jumlah Nasabah Kredit Pada*

Profitabilitas LPD Di Kecamatan Ubud. ISSN: 2302-8556 E-Jurnal Akuntansi Universitas Udayana 3.1 (2013): 119-135.

Riyanto, Bambang. 2010. *Dasar-Dasar Pembelanjaan Perusahaan*. Edisi 4. Yogyakarta: BPFE.

Rudianto. 2012. *Pengantar Akuntansi Konsep Dan Teknik Penyusunan Laporan Keuangan*. Jakarta: Penerbit Erlangga.

Santoso, Clairene E.E. 2013. *Perputaran Modal Kerja Dan Perputaran Piutang Pengaruhnya Terhadap Profitabilitas Pada PT. Pegadaian (Persero)*. ISSN 2303-1174 Jurnal EMBA Vol.1 No.4 Desember 2013, Hal. 1581-1590.

Sartono. 2008, dalam I Wayan uteja utra dan I Gde ry Wirajaya. “*Pengaruh Tingkat Perputaran Kas, Piutang Dan Jumlah Nasabah Kredit Pada Profitabilitas LPD Di Kecamatan Ubud*”. ISSN: 2302-8556 E-Jurnal Akuntansi Universitas Udayana 3.1 (2013): 119-135.

Sugiyono. 2010. *Metode Penelitian Bisnis*. Bandung: Alfabeta.

Supriyadi dan Fazriani. 2011. dalam Putri Ayu Diana dan Bambang Hadi Santoso. “*Pengaruh Perputaran Kas, Piutang, Persediaan Terhadap Profitabilitas Pada Perusahaan Semen Di BEI*”. ISSN : 2461-0593 Jurnal Ilmu dan Riset Manajemen : Volume 5, Nomor 3, Maret 2016.

Susanto,Iriani; Sientje Catharina Nangoy; dan Marjan Mangantar. 2014. “*Perputaran Modal Kerja Terhadap Profitabilitas Perusahaan Asuransi Yang Terdaftar Di BEI*”. ISSN 2303-1174 Jurnal EMBA Vol.2 No.4 Desember 2014, Hal. 482-490

LAMPIRAN

Lampiran 1
Perhitungan Perputaran Kas

No.	Kode	Tahun	Penjualan	Rata-rata Kas	CTO
1.	AISA	2012	Rp 2.747.623.000.000	Rp 368.424.000.000	7,46
2.	AISA	2013	Rp 4.056.735.000.000	Rp 209.382.500.000	19,37
3.	AISA	2014	Rp 5.139.974.000.000	Rp 766.572.000.000	6,71
4.	AISA	2015	Rp 6.010.895.000.000	Rp 902.534.000.000	6,66
5.	AISA	2016	Rp 6.545.680.000.000	Rp 442.220.000.000	14,80
6.	ALTO	2012	Rp 233.675.793.803	Rp 16.392.669.361	14,25
7.	ALTO	2013	Rp 487.200.477.334	Rp 51.977.734.095	9,37
8.	ALTO	2014	Rp 332.402.373.397	Rp 89.079.757.416	3,73
9.	ALTO	2015	Rp 301.781.831.914	Rp 54.154.085.077	5,57
10.	ALTO	2016	Rp 296.471.502.365	Rp 4.126.783.330	71,84
11.	CEKA	2012	Rp 1.123.519.657.631	Rp 13.734.614.548	81,80
12.	CEKA	2013	Rp 2.531.881.182.546	Rp 22.580.944.571	112,12
13.	CEKA	2014	Rp 3.701.868.790.192	Rp 28.662.582.873	129,15
14.	CEKA	2015	Rp 3.485.733.830.354	Rp 19.266.394.487	180,92
15.	CEKA	2016	Rp 4.115.541.761.173	Rp 15.749.693.628	261,31
16.	DLTA	2012	Rp 1.719.814.548.000	Rp 268.719.328.500	6,40
17.	DLTA	2013	Rp 2.001.358.536.000	Rp 362.272.824.000	5,52
18.	DLTA	2014	Rp 879.253.383.000	Rp 424.468.814.000	2,07
19.	DLTA	2015	Rp 699.506.819.000	Rp 455.023.698.500	1,54
20.	DLTA	2016	Rp 774.968.268.000	Rp 576.775.930.000	1,34
21.	ICBP	2012	Rp 21.574.792.000.000	Rp 4.952.481.000.000	4,36
22.	ICBP	2013	Rp 25.094.681.000.000	Rp 5.505.245.500.000	4,56
23.	ICBP	2014	Rp 30.022.463.000.000	Rp 6.434.579.500.000	4,67
24.	ICBP	2015	Rp 31.741.094.000.000	Rp 7.500.248.000.000	4,23
25.	ICBP	2016	Rp 34.466.069.000.000	Rp 8.014.745.000.000	4,30
26.	INDF	2012	Rp 50.059.427.000.000	Rp 13.196.038.000.000	3,79
27.	INDF	2013	Rp 57.731.998.000.000	Rp 13.504.611.000.000	4,27
28.	INDF	2014	Rp 63.594.452.000.000	Rp 13.911.906.500.000	4,57
29.	INDF	2015	Rp 64.061.947.000.000	Rp 13.616.847.500.000	4,70
30.	INDF	2016	Rp 66.750.317.000.000	Rp 13.219.156.000.000	5,05
31.	MYOR	2012	Rp 10.510.625.669.832	Rp 832.443.500.338	12,63
32.	MYOR	2013	Rp 12.017.837.133.337	Rp 1.600.031.320.231	7,51
33.	MYOR	2014	Rp 14.169.088.278.238	Rp 1.286.707.470.659	11,01
34.	MYOR	2015	Rp 14.818.730.635.847	Rp 1.197.499.489.133	12,37
35.	MYOR	2016	Rp 18.349.959.898.358	Rp 1.612.602.815.241	11,38

No.	Kode	Tahun	Penjualan	Rata-rata Kas	CTO
36.	PSDN	2012	Rp 1.305.116.747.447	Rp 64.879.068.543	20,12
37.	PSDN	2013	Rp 1.279.553.071.584	Rp 86.772.103.843	14,75
38.	PSDN	2014	Rp 975.081.057.089	Rp 61.062.353.105	15,97
39.	PSDN	2015	Rp 920.352.848.084	Rp 31.029.418.227	29,66
40.	PSDN	2016	Rp 932.905.806.441	Rp 61.938.307.605	15,06
41.	ROTI	2012	Rp 1.190.825.893.340	Rp 43.134.500.244	27,61
42.	ROTI	2013	Rp 1.505.519.937.691	Rp 69.506.947.918	21,66
43.	ROTI	2014	Rp 1.880.262.901.697	Rp 131.863.193.109	14,26
44.	ROTI	2015	Rp 2.174.501.712.899	Rp 338.910.706.333	6,42
45.	ROTI	2016	Rp 2.521.920.968.213	Rp 563.113.229.431	4,48
46.	SKBM	2013	Rp 753.709.821.608	Rp 27.602.160.598	27,31
47.	SKBM	2014	Rp 1.296.618.257.503	Rp 64.464.970.952	20,11
48.	SKBM	2014	Rp 1.480.764.903.724	Rp 108.515.622.302	13,65
49.	SKBM	2015	Rp 1.362.245.580.664	Rp 116.324.639.718	11,71
50.	SKBM	2016	Rp 1.501.115.928.446	Rp 101.063.167.761	14,85
51.	SKLT	2012	Rp 401.724.215.506	Rp 6.952.788.983	57,78
52.	SKLT	2013	Rp 567.048.547.543	Rp 6.783.557.314	83,59
53.	SKLT	2014	Rp 681.419.524.161	Rp 8.157.827.514	83,53
54.	SKLT	2015	Rp 745.107.731.208	Rp 7.480.768.881	99,60
55.	SKLT	2016	Rp 833.850.372.883	Rp 10.229.886.482	81,51
56.	STTP	2012	Rp 1.283.736.251.902	Rp 7.327.783.677	175,19
57.	STTP	2013	Rp 1.694.935.468.814	Rp 9.318.975.315	181,88
58.	STTP	2014	Rp 2.170.464.194.350	Rp 9.749.525.513	222,62
59.	STTP	2015	Rp 2.544.277.844.656	Rp 9.490.432.033	268,09
60.	STTP	2016	Rp 2.629.107.367.897	Rp 17.607.039.022	149,32
61.	ULTJ	2012	Rp 2.809.851.307.439	Rp 389.332.817.843	7,22
62.	ULTJ	2013	Rp 3.460.231.249.075	Rp 573.757.199.212	6,03
63.	ULTJ	2014	Rp 3.916.789.366.423	Rp 550.454.833.801	7,12
64.	ULTJ	2015	Rp 4.393.932.684.171	Rp 669.203.689.242	6,57
65.	ULTJ	2016	Rp 4.685.987.917.355	Rp 1.185.247.139.216	3,95

Sumber: www.idx.co.id, data diolah

Lampiran 2
Perhitungan Perputaran Piutang

No.	Kode	Tahun	Penjualan	Rata-rata Piutang	RTO
1.	AISA	2012	Rp 2.747.623.000.000	Rp 516.902.000.000	5,32
2.	AISA	2013	Rp 4.056.735.000.000	Rp 732.370.500.000	5,54
3.	AISA	2014	Rp 5.139.974.000.000	Rp 1.124.402.000.000	4,57
4.	AISA	2015	Rp 6.010.895.000.000	Rp 1.661.361.000.000	3,62
5.	AISA	2016	Rp 6.545.680.000.000	Rp 2.186.168.500.000	2,99
6.	ALTO	2012	Rp 233.675.793.803	Rp 52.099.579.322	4,49
7.	ALTO	2013	Rp 487.200.477.334	Rp 114.809.463.574	4,24
8.	ALTO	2014	Rp 332.402.373.397	Rp 110.680.256.851	3,00
9.	ALTO	2015	Rp 301.781.831.914	Rp 66.922.803.207	4,51
10.	ALTO	2016	Rp 296.471.502.365	Rp 58.009.047.402	5,11
11.	CEKA	2012	Rp 1.123.519.657.631	Rp 155.972.942.478	7,20
12.	CEKA	2013	Rp 2.531.881.182.546	Rp 221.209.280.694	11,45
13.	CEKA	2014	Rp 3.701.868.790.192	Rp 299.457.194.970	12,36
14.	CEKA	2015	Rp 3.485.733.830.354	Rp 287.621.832.141	12,12
15.	CEKA	2016	Rp 4.115.541.761.173	Rp 271.276.986.687	15,17
16.	DLTA	2012	Rp 1.719.814.548.000	Rp 162.366.216.500	10,59
17.	DLTA	2013	Rp 2.001.358.536.000	Rp 133.520.109.500	14,99
18.	DLTA	2014	Rp 879.253.383.000	Rp 165.932.298.000	5,30
19.	DLTA	2015	Rp 699.506.819.000	Rp 181.304.669.000	3,86
20.	DLTA	2016	Rp 774.968.268.000	Rp 148.348.345.000	5,22
21.	ICBP	2012	Rp 21.574.792.000.000	Rp 2.244.376.000.000	9,61
22.	ICBP	2013	Rp 25.094.681.000.000	Rp 2.341.488.000.000	10,72
23.	ICBP	2014	Rp 30.022.463.000.000	Rp 2.575.046.500.000	11,66
24.	ICBP	2015	Rp 31.741.094.000.000	Rp 2.946.687.000.000	10,77
25.	ICBP	2016	Rp 34.466.069.000.000	Rp 3.459.520.000.000	9,96
26.	INDF	2012	Rp 50.059.427.000.000	Rp 2.962.481.000.000	16,90
27.	INDF	2013	Rp 57.731.998.000.000	Rp 3.721.096.000.000	15,51
28.	INDF	2014	Rp 63.594.452.000.000	Rp 3.984.836.000.000	15,96
29.	INDF	2015	Rp 64.061.947.000.000	Rp 3.898.226.500.000	16,43
30.	INDF	2016	Rp 66.750.317.000.000	Rp 4.436.330.000.000	15,05
31.	MYOR	2012	Rp 10.510.625.669.832	Rp 1.854.278.554.420	5,67
32.	MYOR	2013	Rp 12.017.837.133.337	Rp 2.415.753.905.284	4,97
33.	MYOR	2014	Rp 14.169.088.278.238	Rp 2.921.274.968.308	4,85
34.	MYOR	2015	Rp 14.818.730.635.847	Rp 3.207.401.165.254	4,62
35.	MYOR	2016	Rp 18.349.959.898.358	Rp 3.866.357.746.159	4,75

No.	Kode	Tahun	Penjualan	Rata-rata Piutang	RTO
36.	PSDN	2012	Rp 1.305.116.747.447	Rp 64.058.538.631	20,37
37.	PSDN	2013	Rp 1.279.553.071.584	Rp 68.005.205.250	18,82
38.	PSDN	2014	Rp 975.081.057.089	Rp 79.462.365.997	12,27
39.	PSDN	2015	Rp 920.352.848.084	Rp 66.575.918.477	13,82
40.	PSDN	2016	Rp 932.905.806.441	Rp 54.884.935.809	17,00
41.	ROTI	2012	Rp 1.190.825.893.340	Rp 119.795.651.405	9,94
42.	ROTI	2013	Rp 1.505.519.937.691	Rp 159.455.277.294	9,44
43.	ROTI	2014	Rp 1.880.262.901.697	Rp 198.006.634.451	9,50
44.	ROTI	2015	Rp 2.174.501.712.899	Rp 230.988.947.919	9,41
45.	ROTI	2016	Rp 2.521.920.968.213	Rp 264.526.580.785	9,53
46.	SKBM	2012	Rp 753.709.821.608	Rp 53.197.651.485	14,17
47.	SKBM	2013	Rp 1.296.618.257.503	Rp 99.807.015.743	12,99
48.	SKBM	2014	Rp 1.480.764.903.724	Rp 123.660.865.783	11,97
49.	SKBM	2015	Rp 1.362.245.580.664	Rp 101.713.655.393	13,39
50.	SKBM	2016	Rp 1.501.115.928.446	Rp 126.198.684.466	11,89
51.	SKLT	2012	Rp 401.724.215.506	Rp 48.138.278.997	8,35
52.	SKLT	2013	Rp 567.048.547.543	Rp 62.034.968.201	9,14
53.	SKLT	2014	Rp 681.419.524.161	Rp 77.025.209.923	8,85
54.	SKLT	2015	Rp 745.107.731.208	Rp 84.414.024.169	8,83
55.	SKLT	2016	Rp 833.850.372.883	Rp 98.973.480.274	8,42
56.	STTP	2012	Rp 1.283.736.251.902	Rp 149.028.723.648	8,61
57.	STTP	2013	Rp 1.694.935.468.814	Rp 200.800.003.844	8,44
58.	STTP	2014	Rp 2.170.464.194.350	Rp 238.499.650.479	9,10
59.	STTP	2015	Rp 2.544.277.844.656	Rp 274.263.469.288	9,28
60.	STTP	2016	Rp 2.629.107.367.897	Rp 325.071.251.465	8,09
61.	ULTJ	2012	Rp 2.809.851.307.439	Rp 276.447.553.825	10,16
62.	ULTJ	2013	Rp 3.460.231.249.075	Rp 332.974.829.078	10,39
63.	ULTJ	2014	Rp 3.916.789.366.423	Rp 381.825.429.508	10,26
64.	ULTJ	2015	Rp 4.393.932.684.171	Rp 421.615.463.685	10,42
65.	ULTJ	2016	Rp 4.685.987.917.355	Rp 455.276.034.379	10,29

Sumber: www.idx.co.id, data diolah

Lampiran 3
Perhitungan Perputaran Persediaan

No.	Kode	Tahun	HPP	Rata-rata Persediaan	ITO
1.	AISA	2012	Rp 2.142.377.000.000	Rp 467.279.500.000	4,58
2.	AISA	2013	Rp 3.143.263.000.000	Rp 813.194.000.000	3,87
3.	AISA	2014	Rp 4.099.240.000.000	Rp 1.132.043.000.000	3,62
4.	AISA	2015	Rp 4.737.175.000.000	Rp 1.404.731.000.000	3,37
5.	AISA	2016	Rp 4.862.377.000.000	Rp 1.819.416.000.000	2,67
6.	ALTO	2012	Rp 186.709.508.830	Rp 69.268.899.654	2,70
7.	ALTO	2013	Rp 347.278.786.235	Rp 76.569.240.010	4,54
8.	ALTO	2014	Rp 209.569.908.889	Rp 96.371.308.093	2,17
9.	ALTO	2015	Rp 213.327.773.588	Rp 113.873.730.121	1,87
10.	ALTO	2016	Rp 208.446.575.236	Rp 117.546.324.768	1,77
11.	CEKA	2012	Rp 955.696.220.119	Rp 351.105.785.898	2,72
12.	CEKA	2013	Rp 2.306.891.044.163	Rp 338.437.774.700	6,82
13.	CEKA	2014	Rp 3.478.089.661.187	Rp 420.802.624.642	8,27
14.	CEKA	2015	Rp 3.186.844.410.552	Rp 450.292.163.590	7,08
15.	CEKA	2016	Rp 3.680.603.252.346	Rp 490.584.074.344	7,50
16.	DLTA	2012	Rp 999.862.755.000	Rp 95.261.338.500	10,50
17.	DLTA	2013	Rp 1.134.291.994.000	Rp 138.905.004.500	8,17
18.	DLTA	2014	Rp 261.747.135.000	Rp 182.522.501.500	1,43
19.	DLTA	2015	Rp 233.153.268.000	Rp 187.231.407.500	1,25
20.	DLTA	2016	Rp 234.086.288.000	Rp 182.515.620.500	1,28
21.	ICBP	2012	Rp 15.796.183.000.000	Rp 1.721.385.000.000	9,18
22.	ICBP	2013	Rp 18.668.990.000.000	Rp 2.340.804.500.000	7,98
23.	ICBP	2014	Rp 21.962.609.000.000	Rp 2.845.170.000.000	7,72
24.	ICBP	2015	Rp 22.121.957.000.000	Rp 2.684.226.500.000	8,24
25.	ICBP	2016	Rp 23.606.755.000.000	Rp 2.828.375.500.000	8,35
26.	INDF	2012	Rp 36.493.332.000.000	Rp 7.159.468.500.000	5,10
27.	INDF	2013	Rp 43.402.144.000.000	Rp 7.971.566.500.000	5,44
28.	INDF	2014	Rp 46.544.646.000.000	Rp 8.307.692.000.000	5,60
29.	INDF	2015	Rp 46.803.889.000.000	Rp 8.041.102.500.000	5,82
30.	INDF	2016	Rp 47.321.877.000.000	Rp 8.048.590.500.000	5,88
31.	MYOR	2012	Rp 8.165.009.551.392	Rp 1.417.619.789.155	5,76
32.	MYOR	2013	Rp 9.096.171.291.553	Rp 1.477.721.837.627	6,16
33.	MYOR	2014	Rp 11.633.862.469.470	Rp 1.711.627.429.633	6,80
34.	MYOR	2015	Rp 10.620.394.515.840	Rp 1.865.016.846.174	5,69
35.	MYOR	2016	Rp 13.449.537.442.446	Rp 1.943.454.544.838	6,92

No.	Kode	Tahun	HPP	Rata-rata Persediaan	ITO
36.	PSDN	2012	Rp 1.145.168.660.646	Rp 194.482.725.131	5,89
37.	PSDN	2013	Rp 1.103.330.479.808	Rp 221.797.458.280	4,97
38.	PSDN	2014	Rp 876.933.770.789	Rp 188.771.020.679	4,65
39.	PSDN	2015	Rp 813.836.984.792	Rp 183.202.692.987	4,44
40.	PSDN	2016	Rp 814.620.861.786	Rp 193.809.297.496	4,20
41.	ROTI	2012	Rp 634.412.985.295	Rp 19.452.291.131	32,61
42.	ROTI	2013	Rp 806.917.558.963	Rp 29.561.208.136	27,30
43.	ROTI	2014	Rp 978.850.415.303	Rp 38.659.729.596	25,32
44.	ROTI	2015	Rp 1.019.511.433.830	Rp 41.982.590.803	24,28
45.	ROTI	2016	Rp 1.220.832.597.005	Rp 46.958.156.209	26,00
46.	SKBM	2012	Rp 679.906.396.353	Rp 52.238.104.221	13,02
47.	SKBM	2013	Rp 1.150.038.660.789	Rp 71.925.090.440	15,99
48.	SKBM	2014	Rp 1.291.253.009.672	Rp 100.349.680.604	12,87
49.	SKBM	2015	Rp 1.187.246.973.889	Rp 110.213.251.131	10,77
50.	SKBM	2016	Rp 1.315.078.883.021	Rp 173.453.466.142	7,58
51.	SKLT	2012	Rp 310.891.552.820	Rp 54.025.955.035	5,75
52.	SKLT	2013	Rp 442.979.210.563	Rp 65.674.335.927	6,75
53.	SKLT	2014	Rp 526.791.514.853	Rp 71.869.178.903	7,33
54.	SKLT	2015	Rp 561.185.818.083	Rp 76.755.345.931	7,31
55.	SKLT	2016	Rp 619.332.040.650	Rp 85.320.724.344	7,26
56.	STTP	2012	Rp 1.036.609.081.010	Rp 202.176.758.790	5,13
57.	STTP	2013	Rp 1.384.916.764.438	Rp 264.223.496.972	5,24
58.	STTP	2014	Rp 1.763.078.470.328	Rp 297.694.289.164	5,92
59.	STTP	2015	Rp 2.012.271.097.866	Rp 304.162.402.596	6,62
60.	STTP	2016	Rp 2.079.869.989.276	Rp 289.342.539.740	7,19
61.	ULTJ	2012	Rp 1.908.109.047.237	Rp 351.332.861.891	5,43
62.	ULTJ	2013	Rp 2.446.448.128.599	Rp 434.573.126.587	5,63
63.	ULTJ	2014	Rp 2.979.799.459.658	Rp 624.694.336.150	4,77
64.	ULTJ	2015	Rp 3.011.443.561.889	Rp 726.607.573.915	4,14
65.	ULTJ	2016	Rp 3.052.883.009.122	Rp 749.668.931.531	4,07

Sumber: www.idx.co.id, data diolah

Lampiran 4
Perhitungan ROI

No.	Kode	Tahun	EAIT	Total Aset	ROI (%)
1.	AISA	2012	Rp 253.664.000.000	Rp 3.867.567.000.000	6,56
2.	AISA	2013	Rp 346.728.000.000	Rp 5.020.824.000.000	6,91
3.	AISA	2014	Rp 377.911.000.000	Rp 7.373.868.000.000	5,13
4.	AISA	2015	Rp 373.750.000.000	Rp 9.060.979.000.000	4,12
5.	AISA	2016	Rp 719.228.000.000	Rp 9.254.539.000.000	7,77
6.	ALTO	2012	Rp 16.167.317.065	Rp 324.619.954.340	4,98
7.	ALTO	2013	Rp 12.058.794.054	Rp 1.502.519.389.759	0,80
8.	ALTO	2014	Rp (10.135.298.976)	Rp 1.239.053.626.858	-0,82
9.	ALTO	2015	Rp (24.345.726.797)	Rp 1.180.228.072.164	-2,06
10.	ALTO	2016	Rp (26.500.565.763)	Rp 1.165.093.632.823	-2,27
11.	CEKA	2012	Rp 58.344.237.476	Rp 1.027.692.718.504	5,68
12.	CEKA	2013	Rp 65.068.958.558	Rp 1.069.627.299.747	6,08
13.	CEKA	2014	Rp 41.001.414.954	Rp 1.284.150.037.341	3,19
14.	CEKA	2015	Rp 106.549.446.980	Rp 1.485.826.210.015	7,17
15.	CEKA	2016	Rp 249.697.013.626	Rp 1.425.964.152.418	17,51
16.	DLTA	2012	Rp 213.421.077.000	Rp 745.306.835.000	28,64
17.	DLTA	2013	Rp 270.498.062.000	Rp 867.040.802.000	31,20
18.	DLTA	2014	Rp 288.073.432.000	Rp 991.947.134.000	29,04
19.	DLTA	2015	Rp 192.045.199.000	Rp 1.038.321.916.000	18,50
20.	DLTA	2016	Rp 254.509.268.000	Rp 1.197.796.650.000	21,25
21.	ICBP	2012	Rp 2.282.371.000.000	Rp 17.753.480.000.000	12,86
22.	ICBP	2013	Rp 2.235.040.000.000	Rp 21.267.470.000.000	10,51
23.	ICBP	2014	Rp 2.531.681.000.000	Rp 24.910.211.000.000	10,16
24.	ICBP	2015	Rp 2.923.148.000.000	Rp 26.560.624.000.000	11,01
25.	ICBP	2016	Rp 3.631.301.000.000	Rp 28.901.948.000.000	12,56
26.	INDF	2012	Rp 4.779.446.000.000	Rp 59.324.207.000.000	8,06
27.	INDF	2013	Rp 3.416.635.000.000	Rp 78.092.789.000.000	4,38
28.	INDF	2014	Rp 5.146.323.000.000	Rp 85.938.885.000.000	5,99
29.	INDF	2015	Rp 3.709.501.000.000	Rp 91.831.526.000.000	4,04
30.	INDF	2016	Rp 5.266.906.000.000	Rp 82.174.515.000.000	6,41
31.	MYOR	2012	Rp 744.428.404.309	Rp 8.302.506.241.903	8,97
32.	MYOR	2013	Rp 1.058.418.939.252	Rp 9.709.838.250.473	10,90
33.	MYOR	2014	Rp 409.618.689.484	Rp 10.297.997.020.540	3,98
34.	MYOR	2015	Rp 1.250.233.128.560	Rp 11.342.715.686.221	11,02

No.	Kode	Tahun	EAIT	Total Aset	ROI (%)
35.	MYOR	2016	Rp 1.388.676.127.665	Rp 12.922.421.859.142	10,75
36.	PSDN	2012	Rp 25.623.404.271	Rp 682.611.125.989	3,75
37.	PSDN	2013	Rp 21.322.248.834	Rp 681.832.333.141	3,13
38.	PSDN	2014	Rp (28.175.252.332)	Rp 620.928.440.332	-4,54
39.	PSDN	2015	Rp (42.619.829.577)	Rp 620.398.854.182	-6,87
40.	PSDN	2016	Rp (36.662.178.272)	Rp 653.796.725.408	-5,61
41.	ROTI	2012	Rp 149.149.548.025	Rp 1.204.944.681.223	12,38
42.	ROTI	2013	Rp 158.015.270.921	Rp 1.822.689.047.108	8,67
43.	ROTI	2014	Rp 188.577.521.074	Rp 2.142.894.276.216	8,80
44.	ROTI	2015	Rp 270.538.700.440	Rp 2.706.323.637.034	10,00
45.	ROTI	2016	Rp 279.777.368.831	Rp 2.919.640.858.718	9,58
46.	SKBM	2012	Rp 16.561.534.229	Rp 288.961.557.631	5,73
47.	SKBM	2013	Rp 58.266.986.268	Rp 497.652.557.672	11,71
48.	SKBM	2014	Rp 89.115.994.107	Rp 649.534.031.113	13,72
49.	SKBM	2015	Rp 40.150.568.621	Rp 764.484.248.710	5,25
50.	SKBM	2016	Rp 22.545.456.050	Rp 1.001.657.012.004	2,25
51.	SKLT	2012	Rp 7.962.693.771	Rp 249.746.467.756	3,19
52.	SKLT	2013	Rp 11.440.014.188	Rp 301.989.488.699	3,79
53.	SKLT	2014	Rp 16.480.714.984	Rp 331.574.891.637	4,97
54.	SKLT	2015	Rp 20.066.791.849	Rp 377.110.748.359	5,32
55.	SKLT	2016	Rp 20.646.121.074	Rp 568.239.939.951	3,63
56.	STTP	2012	Rp 74.626.183.474	Rp 1.249.840.835.890	5,97
57.	STTP	2013	Rp 114.437.068.803	Rp 1.470.059.394.892	7,78
58.	STTP	2014	Rp 123.465.403.948	Rp 1.700.204.093.895	7,26
59.	STTP	2015	Rp 185.705.201.171	Rp 1.919.568.037.170	9,67
60.	STTP	2016	Rp 174.176.717.866	Rp 2.336.411.494.941	7,45
61.	ULTJ	2012	Rp 353.431.619.485	Rp 2.420.793.382.029	14,60
62.	ULTJ	2013	Rp 325.127.420.664	Rp 2.811.620.982.142	11,56
63.	ULTJ	2014	Rp 283.360.914.211	Rp 2.917.083.567.355	9,71
64.	ULTJ	2015	Rp 523.100.215.029	Rp 3.539.995.910.248	14,78
65.	ULTJ	2016	Rp 709.825.635.742	Rp 4.239.199.641.365	16,74

Sumber: www.idx.co.id, data diolah

Lampiran 5

Data Perputaran Kas, Perputaran Piutang, Dan Peputaran Persediaan

Perusahaan Makanan Dan Minuman Yang Terdaftar Di BEI

Tahun 2012-2016

No.	Kode	Tahun	CTO	RTO	ITO	ROI (%)
1.	AISA	2012	7,46	5,32	4,58	6,56
2.	AISA	2013	19,37	5,54	3,87	6,91
3.	AISA	2014	6,71	4,57	3,62	5,13
4.	AISA	2015	6,66	3,62	3,37	4,12
5.	AISA	2016	14,80	2,99	2,67	7,77
6.	ALTO	2012	14,25	4,49	2,70	4,98
7.	ALTO	2013	9,37	4,24	4,54	0,80
8.	ALTO	2014	3,73	3,00	2,17	-0,82
9.	ALTO	2015	5,57	4,51	1,87	-2,06
10.	ALTO	2016	71,84	5,11	1,77	-2,27
11.	CEKA	2012	81,80	7,20	2,72	5,68
12.	CEKA	2013	112,12	11,45	6,82	6,08
13.	CEKA	2014	129,15	12,36	8,27	3,19
14.	CEKA	2015	180,92	12,12	7,08	7,17
15.	CEKA	2016	261,31	15,17	7,50	17,51
16.	DLTA	2012	6,40	10,59	10,50	28,64
17.	DLTA	2013	5,52	14,99	8,17	31,20
18.	DLTA	2014	2,07	5,30	1,43	29,04
19.	DLTA	2015	1,54	3,86	1,25	18,50
20.	DLTA	2016	1,34	5,22	1,28	21,25
21.	ICBP	2012	4,36	9,61	9,18	12,86
22.	ICBP	2013	4,56	10,72	7,98	10,51
23.	ICBP	2014	4,67	11,66	7,72	10,16
24.	ICBP	2015	4,23	10,77	8,24	11,01
25.	ICBP	2016	4,30	9,96	8,35	12,56
26.	INDF	2012	3,79	16,90	5,10	8,06
27.	INDF	2013	4,27	15,51	5,44	4,38
28.	INDF	2014	4,57	15,96	5,60	5,99
29.	INDF	2015	4,70	16,43	5,82	4,04
30.	INDF	2016	5,05	15,05	5,88	6,41
31.	MYOR	2012	12,63	5,67	5,76	8,97

No.	Kode	Tahun	CTO	RTO	ITO	ROI (%)
32.	MYOR	2013	7,51	4,97	6,16	10,90
33.	MYOR	2014	11,01	4,85	6,80	3,98
34.	MYOR	2015	12,37	4,62	5,69	11,02
35.	MYOR	2016	11,38	4,75	6,92	10,75
36.	PSDN	2012	20,12	20,37	5,89	3,75
37.	PSDN	2013	14,75	18,82	4,97	3,13
38.	PSDN	2014	15,97	12,27	4,65	-4,54
39.	PSDN	2015	29,66	13,82	4,44	-6,87
40.	PSDN	2016	15,06	17,00	4,20	-5,61
41.	ROTI	2012	27,61	9,94	32,61	12,38
42.	ROTI	2013	21,66	9,44	27,30	8,67
43.	ROTI	2014	14,26	9,50	25,32	8,80
44.	ROTI	2015	6,42	9,41	24,28	10,00
45.	ROTI	2016	4,48	9,53	26,00	9,58
46.	SKBM	2012	27,31	14,17	13,02	5,73
47.	SKBM	2013	20,11	12,99	15,99	11,71
48.	SKBM	2014	13,65	11,97	12,87	13,72
49.	SKBM	2015	11,71	13,39	10,77	5,25
50.	SKBM	2016	14,85	11,89	7,58	2,25
51.	SKLT	2012	57,78	8,35	5,75	3,19
52.	SKLT	2013	83,59	9,14	6,75	3,79
53.	SKLT	2014	83,53	8,85	7,33	4,97
54.	SKLT	2015	99,60	8,83	7,31	5,32
55.	SKLT	2016	81,51	8,42	7,26	3,63
56.	STTP	2012	175,19	8,61	5,13	5,97
57.	STTP	2013	181,88	8,44	5,24	7,78
58.	STTP	2014	222,62	9,10	5,92	7,26
59.	STTP	2015	268,09	9,28	6,62	9,67
60.	STTP	2016	149,32	8,09	7,19	7,45
61.	ULTJ	2012	7,22	10,16	5,43	14,60
62.	ULTJ	2013	6,03	10,39	5,63	11,56
63.	ULTJ	2014	7,12	10,26	4,77	9,71
64.	ULTJ	2015	6,57	10,42	4,14	14,78
65.	ULTJ	2016	3,95	10,29	4,07	16,74
Jumlah			2.732,95	632,22	495,25	535,35
Rata-rata			42,05	9,73	7,62	8,24

Sumber: www.idx.co.id, data diolah

Lampiran 6
Tabel Durbin Watson

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725

n	k=1		k=2		k= 3		k= 4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
54	1.5230	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
56	1.5320	1.6045	1.4954	1.6430	1.4581	1.6830	1.4201	1.7246	1.3815	1.7678
57	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
58	1.5405	1.6105	1.5052	1.6475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
59	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
60	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671
61	1.5524	1.6189	1.5189	1.6540	1.4847	1.6904	1.4499	1.7281	1.4146	1.7671
62	1.5562	1.6216	1.5232	1.6561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
63	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
64	1.5635	1.6268	1.5315	1.6601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7672
65	1.5670	1.6294	1.5355	1.6621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7673
66	1.5704	1.6318	1.5395	1.6640	1.5079	1.6974	1.4758	1.7319	1.4433	1.7675
67	1.5738	1.6343	1.5433	1.6660	1.5122	1.6988	1.4806	1.7327	1.4486	1.7676
68	1.5771	1.6367	1.5470	1.6678	1.5164	1.7001	1.4853	1.7335	1.4537	1.7678
69	1.5803	1.6390	1.5507	1.6697	1.5205	1.7015	1.4899	1.7343	1.4588	1.7680
70	1.5834	1.6413	1.5542	1.6715	1.5245	1.7028	1.4943	1.7351	1.4637	1.7683

Lampiran 7
Tabel Titik Persentase Distribusi F
Probabilita = 0,05

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	161	199	216	225	230	234	237	239	241	242	243	244	245	245	246
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40	19.40	19.41	19.42	19.42	19.43
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79	8.76	8.74	8.73	8.71	8.70
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96	5.94	5.91	5.89	5.87	5.86
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74	4.70	4.68	4.66	4.64	4.62
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06	4.03	4.00	3.98	3.96	3.94
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64	3.60	3.57	3.55	3.53	3.51
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35	3.31	3.28	3.26	3.24	3.22
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14	3.10	3.07	3.05	3.03	3.01
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98	2.94	2.91	2.89	2.86	2.85
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85	2.82	2.79	2.76	2.74	2.72
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75	2.72	2.69	2.66	2.64	2.62
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67	2.63	2.60	2.58	2.55	2.53
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60	2.57	2.53	2.51	2.48	2.46
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54	2.51	2.48	2.45	2.42	2.40
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49	2.46	2.42	2.40	2.37	2.35
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45	2.41	2.38	2.35	2.33	2.31
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41	2.37	2.34	2.31	2.29	2.27
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38	2.34	2.31	2.28	2.26	2.23
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35	2.31	2.28	2.25	2.22	2.20
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32	2.28	2.25	2.22	2.20	2.18
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30	2.26	2.23	2.20	2.17	2.15
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27	2.24	2.20	2.18	2.15	2.13
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25	2.22	2.18	2.15	2.13	2.11
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24	2.20	2.16	2.14	2.11	2.09
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22	2.18	2.15	2.12	2.09	2.07
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20	2.17	2.13	2.10	2.08	2.06
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19	2.15	2.12	2.09	2.06	2.04
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18	2.14	2.10	2.08	2.05	2.03
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16	2.13	2.09	2.06	2.04	2.01
31	4.16	3.30	2.91	2.68	2.52	2.41	2.32	2.25	2.20	2.15	2.11	2.08	2.05	2.03	2.00
32	4.15	3.29	2.90	2.67	2.51	2.40	2.31	2.24	2.19	2.14	2.10	2.07	2.04	2.01	1.99
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30	2.23	2.18	2.13	2.09	2.06	2.03	2.00	1.98
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29	2.23	2.17	2.12	2.08	2.05	2.02	1.99	1.97
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29	2.22	2.16	2.11	2.07	2.04	2.01	1.99	1.96
36	4.11	3.26	2.87	2.63	2.48	2.36	2.28	2.21	2.15	2.11	2.07	2.03	2.00	1.98	1.95
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27	2.20	2.14	2.10	2.06	2.02	2.00	1.97	1.95
38	4.10	3.24	2.85	2.62	2.46	2.35	2.26	2.19	2.14	2.09	2.05	2.02	1.99	1.96	1.94
39	4.09	3.24	2.85	2.61	2.46	2.34	2.26	2.19	2.13	2.08	2.04	2.01	1.98	1.95	1.93

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08	2.04	2.00	1.97	1.95	1.92
41	4.08	3.23	2.83	2.60	2.44	2.33	2.24	2.17	2.12	2.07	2.03	2.00	1.97	1.94	1.92
42	4.07	3.22	2.83	2.59	2.44	2.32	2.24	2.17	2.11	2.06	2.03	1.99	1.96	1.94	1.91
43	4.07	3.21	2.82	2.59	2.43	2.32	2.23	2.16	2.11	2.06	2.02	1.99	1.96	1.93	1.91
44	4.06	3.21	2.82	2.58	2.43	2.31	2.23	2.16	2.10	2.05	2.01	1.98	1.95	1.92	1.90
45	4.06	3.20	2.81	2.58	2.42	2.31	2.22	2.15	2.10	2.05	2.01	1.97	1.94	1.92	1.89
46	4.05	3.20	2.81	2.57	2.42	2.30	2.22	2.15	2.09	2.04	2.00	1.97	1.94	1.91	1.89
47	4.05	3.20	2.80	2.57	2.41	2.30	2.21	2.14	2.09	2.04	2.00	1.96	1.93	1.91	1.88
48	4.04	3.19	2.80	2.57	2.41	2.29	2.21	2.14	2.08	2.03	1.99	1.96	1.93	1.90	1.88
49	4.04	3.19	2.79	2.56	2.40	2.29	2.20	2.13	2.08	2.03	1.99	1.96	1.93	1.90	1.88
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03	1.99	1.95	1.92	1.89	1.87
51	4.03	3.18	2.79	2.55	2.40	2.28	2.20	2.13	2.07	2.02	1.98	1.95	1.92	1.89	1.87
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02	1.98	1.94	1.91	1.89	1.86
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01	1.97	1.93	1.90	1.88	1.85
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00	1.96	1.92	1.89	1.87	1.84
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00	1.96	1.92	1.89	1.86	1.84
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99	1.95	1.92	1.89	1.86	1.84
61	4.00	3.15	2.76	2.52	2.37	2.25	2.16	2.09	2.04	1.99	1.95	1.91	1.88	1.86	1.83
62	4.00	3.15	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.99	1.95	1.91	1.88	1.85	1.83
63	3.99	3.14	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
64	3.99	3.14	2.75	2.52	2.36	2.24	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
65	3.99	3.14	2.75	2.51	2.36	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.85	1.82
66	3.99	3.14	2.74	2.51	2.35	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.84	1.82
67	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.98	1.93	1.90	1.87	1.84	1.82
68	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.97	1.93	1.90	1.87	1.84	1.82
69	3.98	3.13	2.74	2.50	2.35	2.23	2.15	2.08	2.02	1.97	1.93	1.90	1.86	1.84	1.81
70	3.98	3.13	2.74	2.50	2.35	2.23	2.14	2.07	2.02	1.97	1.93	1.89	1.86	1.84	1.81
71	3.98	3.13	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.97	1.93	1.89	1.86	1.83	1.81
72	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
73	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
74	3.97	3.12	2.73	2.50	2.34	2.22	2.14	2.07	2.01	1.96	1.92	1.89	1.85	1.83	1.80
75	3.97	3.12	2.73	2.49	2.34	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.83	1.80
76	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.82	1.80
77	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.96	1.92	1.88	1.85	1.82	1.80
78	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.80
79	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.79
80	3.96	3.11	2.72	2.49	2.33	2.21	2.13	2.06	2.00	1.95	1.91	1.88	1.84	1.82	1.79
81	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.82	1.79
82	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.81	1.79
83	3.96	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.91	1.87	1.84	1.81	1.79
84	3.95	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.90	1.87	1.84	1.81	1.79

Lampiran 8
Tabel Titik Persentase Distribusi t

df \ Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
	0.50	0.20	0.10	0.050	0.02	0.010	0.002
1	1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.30884
2	0.81650	1.88562	2.91999	4.30265	6.96456	9.92484	22.32712
3	0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4	0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17318
5	0.72669	1.47588	2.01505	2.57058	3.36493	4.03214	5.89343
6	0.71756	1.43976	1.94318	2.44691	3.14267	3.70743	5.20763
7	0.71114	1.41492	1.89458	2.36462	2.99795	3.49948	4.78529
8	0.70639	1.39682	1.85955	2.30600	2.89646	3.35539	4.50079
9	0.70272	1.38303	1.83311	2.26216	2.82144	3.24984	4.29681
10	0.69981	1.37218	1.81246	2.22814	2.76377	3.16927	4.14370
11	0.69745	1.36343	1.79588	2.20099	2.71808	3.10581	4.02470
12	0.69548	1.35622	1.78229	2.17881	2.68100	3.05454	3.92963
13	0.69383	1.35017	1.77093	2.16037	2.65031	3.01228	3.85198
14	0.69242	1.34503	1.76131	2.14479	2.62449	2.97684	3.78739
15	0.69120	1.34061	1.75305	2.13145	2.60248	2.94671	3.73283
16	0.69013	1.33676	1.74588	2.11991	2.58349	2.92078	3.68615
17	0.68920	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577
18	0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
19	0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.57940
20	0.68695	1.32534	1.72472	2.08596	2.52798	2.84534	3.55181
21	0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22	0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
23	0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
24	0.68485	1.31784	1.71088	2.06390	2.49216	2.79694	3.46678
25	0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
26	0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.43500
27	0.68368	1.31370	1.70329	2.05183	2.47266	2.77068	3.42103
28	0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
29	0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
30	0.68276	1.31042	1.69726	2.04227	2.45726	2.75000	3.38518
31	0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.37490
32	0.68223	1.30857	1.69389	2.03693	2.44868	2.73848	3.36531
33	0.68200	1.30774	1.69236	2.03452	2.44479	2.73328	3.35634
34	0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
35	0.68156	1.30621	1.68957	2.03011	2.43772	2.72381	3.34005
36	0.68137	1.30551	1.68830	2.02809	2.43449	2.71948	3.33262
37	0.68118	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
38	0.68100	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903
39	0.68083	1.30364	1.68488	2.02269	2.42584	2.70791	3.31279
40	0.68067	1.30308	1.68385	2.02108	2.42326	2.70446	3.30688

Catatan: Probabilitas yang lebih kecil yang ditunjukkan pada judul tiap kolom adalah luas daerah dalam satu ujung, sedangkan probabilitas yang lebih besar adalah luas daerah dalam kedua ujung.

df \ Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
	0.50	0.20	0.10	0.050	0.02	0.010	0.002
41	0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
42	0.68038	1.30204	1.68195	2.01808	2.41847	2.69807	3.29595
43	0.68024	1.30155	1.68107	2.01669	2.41625	2.69510	3.29089
44	0.68011	1.30109	1.68023	2.01537	2.41413	2.69228	3.28607
45	0.67998	1.30065	1.67943	2.01410	2.41212	2.68959	3.28148
46	0.67986	1.30023	1.67866	2.01290	2.41019	2.68701	3.27710
47	0.67975	1.29982	1.67793	2.01174	2.40835	2.68456	3.27291
48	0.67964	1.29944	1.67722	2.01063	2.40658	2.68220	3.26891
49	0.67953	1.29907	1.67655	2.00958	2.40489	2.67995	3.26508
50	0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52	0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.67356	2.00488	2.39741	2.66998	3.24815
55	0.67898	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.23948
58	0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61	0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63	0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65	0.67828	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041
66	0.67823	1.29451	1.66827	1.99656	2.38419	2.65239	3.21837
67	0.67817	1.29432	1.66792	1.99601	2.38330	2.65122	3.21639
68	0.67811	1.29413	1.66757	1.99547	2.38245	2.65008	3.21446
69	0.67806	1.29394	1.66724	1.99495	2.38161	2.64898	3.21260
70	0.67801	1.29376	1.66691	1.99444	2.38081	2.64790	3.21079
71	0.67796	1.29359	1.66660	1.99394	2.38002	2.64686	3.20903
72	0.67791	1.29342	1.66629	1.99346	2.37926	2.64585	3.20733
73	0.67787	1.29326	1.66600	1.99300	2.37852	2.64487	3.20567
74	0.67782	1.29310	1.66571	1.99254	2.37780	2.64391	3.20406
75	0.67778	1.29294	1.66543	1.99210	2.37710	2.64298	3.20249
76	0.67773	1.29279	1.66515	1.99167	2.37642	2.64208	3.20096
77	0.67769	1.29264	1.66488	1.99125	2.37576	2.64120	3.19948
78	0.67765	1.29250	1.66462	1.99085	2.37511	2.64034	3.19804
79	0.67761	1.29236	1.66437	1.99045	2.37448	2.63950	3.19663
80	0.67757	1.29222	1.66412	1.99006	2.37387	2.63869	3.19526

Catatan: Probabilita yang lebih kecil yang ditunjukkan pada judul tiap kolom adalah luas daerah dalam satu ujung, sedangkan probabilitas yang lebih besar adalah luas daerah dalam kedua ujung.

Lampiran 9

Laporan Keuangan Perusahaan

Tahun 2012-2016

Sumber: www.idx.co.id