

LAMPIRAN

Lampiran 1

Daftar Populasi Penelitian

No.	Nama Perusahaan	Kode Perusahaan
1	Akasha Wira International Tbk	ADES
2	Tiga Pilar Sejahtera Food Tbk	AISA
3	Tri Banyan Tirta Tbk	ALTO
4	Bumi Teknokultural Unggul Tbk	BTEK
5	Budi Strach & Sweetener Tbk	BUDI
6	Campina Ice Cream Industry Tbk	CAMP
7	Wilmar Cahaya Indonesia Tbk	CEKA
8	Sariguna Primatirta Tbk	CLEO
9	Wahana Interfood Nusantara Tbk	COCO
10	Delta Djakarta Tbk	DLTA
11	Davomas Abadi Tbk	DAVO
12	Sentra Food Indonesia Tbk	FOOD
13	Garudafood Putra Putri Jaya Tbk	GOOD
14	Buyung Poetra Sembada Tbk	HOKI
15	Indofood CBP Sukses Makmur Tbk	ICBP
16	Inti Agri Resources Tbk	IIKP
17	Indofood Sukses Makmur Tbk	INDF
18	Mulia Boga Raya Tbk	KEJU
19	Magna Investama Mandiri Tbk	MGNA
20	Multi Bintang Indonesia Tbk	MLBI
21	Mayora Indah Tbk	MYOR
22	Pratama Abadi Nusa Industri Tbk	PANI
23	Prima Cakrawala Abadi Tbk	PCAR
24	Prasidha Aneka Niaga Tbk	PSDN
25	Palma Serasih Tbk	PSGO
26	Nippon Indosari Corpindo Tbk	ROTI
27	Sekar Bumi Tbk	SKBM
28	Sekar Laut Tbk	SKLT
29	Siantar Top Tbk	STTP
30	Ultra Jaya Milk Industry & Trading Company Tbk	ULTJ

Lampiran 2

Daftar Sampel Penelitian

No.	Nama Perusahaan	Kode Perusahaan
1	Tiga Pilar Sejahtera Food Tbk	AISA
2	Tri Banyan Tirta Tbk	ALTO
3	Wilmar Cahaya Indonesia Tbk	CEKA
4	Delta Djakarta Tbk	DLTA
5	Indofood CBP Sukses Makmur Tbk	ICBP
6	Indofood Sukses Makmur Tbk	INDF
7	Multi Bintang Indonesia Tbk	MLBI
8	Mayora Indah Tbk	MYOR
9	Prasidha Aneka Niaga Tbk	PSDN
10	Nippon Indosari Corpindo Tbk	ROTI
11	Sekar Laut Tbk	SKLT
12	Siantar Top Tbk	STTP
13	Ultra Jaya Milk Industry & Trading Company Tbk	ULTJ

Lampiran 3

DATA PERHITUNGAN RETURN ON ASSETS (ROA)1. Data Perhitungan *Return On Assets* (ROA) tahun 2015

Kode Perusahaan	Laba Bersih Setelah Pajak	Total Aset	Return On Assets (ROA)
AISA	Rp 373.750.000.000	Rp 9.060.979.000.000	0,041
ALTO	Rp (24.345.726.797)	Rp 1.180.228.072.164	-0,021
CEKA	Rp 106.549.446.980	Rp 1.485.826.210.015	0,072
DLTA	Rp 192.045.199.000	Rp 1.038.321.916.000	0,185
ICBP	Rp 2.923.148.000.000	Rp 26.560.624.000.000	0,110
INDF	Rp 3.709.501.000.000	Rp 91.831.526.000.000	0,040
MLBI	Rp 496.909.000.000	Rp 2.100.853.000.000	0,237
MYOR	Rp 1.250.233.128.560	Rp 11.342.715.686.221	0,110
PSDN	Rp (42.619.829.577)	Rp 620.398.854.182	-0,069
ROTI	Rp 270.538.700.440	Rp 2.706.323.637.034	0,100
SKLT	Rp 20.066.791.849	Rp 377.110.748.359	0,053
STTP	Rp 185.705.201.171	Rp 1.919.568.037.170	0,097
ULTJ	Rp 523.100.215.029	Rp 3.539.995.910.248	0,148

2. Data Perhitungan *Return On Assets* (ROA) tahun 2016

Kode Perusahaan	Laba Bersih Setelah Pajak	Total Aset	Return On Assets (ROA)
AISA	Rp 719.228.000.000	Rp 9.254.539.000.000	0,078
ALTO	Rp (26.500.565.763)	Rp 1.165.093.632.823	-0,023
CEKA	Rp 249.697.013.626	Rp 1.425.964.152.418	0,175
DLTA	Rp 254.509.268.000	Rp 1.197.796.650.000	0,212
ICBP	Rp 3.631.301.000.000	Rp 28.901.948.000.000	0,126
INDF	Rp 5.266.906.000.000	Rp 82.174.515.000.000	0,064
MLBI	Rp 982.129.000.000	Rp 2.275.038.000.000	0,432
MYOR	Rp 1.388.676.127.665	Rp 12.922.421.859.142	0,107
PSDN	Rp (36.662.178.272)	Rp 653.796.725.408	-0,056
ROTI	Rp 279.777.368.831	Rp 2.919.640.858.718	0,096
SKLT	Rp 20.646.121.074	Rp 568.239.939.951	0,036
STTP	Rp 174.176.717.866	Rp 2.336.411.494.941	0,075
ULTJ	Rp 709.825.635.742	Rp 4.239.199.641.365	0,167

3. Data Perhitungan *Return On Assets* (ROA) tahun 2017

Kode Perusahaan	Laba Bersih Setelah Pajak	Total Aset	<i>Return On Assets</i> (ROA)
AISA	Rp (846.809.000.000)	Rp 8.724.734.000.000	-0,097
ALTO	Rp (62.849.581.665)	Rp 1.109.383.971.111	-0,057
CEKA	Rp 107.420.886.839	Rp 1.392.636.444.501	0,077
DLTA	Rp 279.772.635.000	Rp 1.340.842.765.000	0,209
ICBP	Rp 3.543.173.000.000	Rp 31.619.514.000.000	0,112
INDF	Rp 5.145.063.000.000	Rp 87.939.488.000.000	0,059
MLBI	Rp 1.322.067.000.000	Rp 2.510.078.000.000	0,527
MYOR	Rp 1.630.953.830.893	Rp 14.915.849.800.251	0,109
PSDN	Rp 32.150.564.335	Rp 690.979.867.049	0,047
ROTI	Rp 135.364.021.139	Rp 4.559.573.709.411	0,030
SKLT	Rp 22.970.715.348	Rp 636.284.210.210	0,036
STTP	Rp 216.024.079.834	Rp 2.342.432.443.196	0,092
ULTJ	Rp 711.681.000.000	Rp 5.186.940.000.000	0,137

4. Data Perhitungan *Return On Assets* (ROA) tahun 2018

Kode Perusahaan	Laba Bersih Setelah Pajak	Total Aset	<i>Return On Assets</i> (ROA)
AISA	Rp (123.513.000.000)	Rp 1.816.406.000.000	-0,068
ALTO	Rp (33.021.220.862)	Rp 1.109.843.522.344	-0,030
CEKA	Rp 92.649.656.775	Rp 1.168.956.042.706	0,079
DLTA	Rp 338.129.985.000	Rp 1.523.517.170.000	0,222
ICBP	Rp 4.658.781.000.000	Rp 34.367.153.000.000	0,136
INDF	Rp 4.961.851.000.000	Rp 96.537.796.000.000	0,051
MLBI	Rp 1.224.807.000.000	Rp 2.889.501.000.000	0,424
MYOR	Rp 1.760.434.280.304	Rp 17.591.706.426.634	0,100
PSDN	Rp (46.599.426.588)	Rp 697.657.400.651	-0,067
ROTI	Rp 127.171.436.363	Rp 4.393.810.380.883	0,029
SKLT	Rp 31.954.131.252	Rp 747.293.725.435	0,043
STTP	Rp 255.088.886.019	Rp 2.631.189.810.030	0,097
ULTJ	Rp 701.607.000.000	Rp 5.555.871.000.000	0,126

5. Data Perhitungan *Return On Assets* (ROA) tahun 2019

Kode Perusahaan	Laba Bersih Setelah Pajak	Total Aset	<i>Return On Assets</i> (ROA)
AISA	Rp 1.134.776.000.000	Rp 1.868.966.000.000	0,607
ALTO	Rp (6.396.153.931)	Rp 1.103.450.087.164	-0,006
CEKA	Rp 215.459.200.242	Rp 1.393.079.542.074	0,155
DLTA	Rp 317.815.177.000	Rp 1.425.983.722.000	0,223
ICBP	Rp 5.360.029.000.000	Rp 38.709.134.000.000	0,138
INDF	Rp 5.902.729.000.000	Rp 96.198.559.000.000	0,061
MLBI	Rp 1.206.059.000.000	Rp 2.896.950.000.000	0,416
MYOR	Rp 2.039.404.206.764	Rp 19.037.918.806.473	0,107
PSDN	Rp (25.762.573.884)	Rp 763.492.320.252	-0,034
ROTI	Rp 236.518.557.420	Rp 4.682.083.844.951	0,051
SKLT	Rp 44.943.627.900	Rp 790.845.543.826	0,057
STTP	Rp 482.591.000.000	Rp 2.881.563.000.000	0,167
ULTJ	Rp 1.035.865.000.000	Rp 6.608.422.000.000	0,157

Lampiran 4

DATA PERHITUNGAN PERTUMBUHAN PENJUALAN

1. Data Perhitungan Pertumbuhan Penjualan tahun 2015

Kode Perusahaan	SALESt-1	(SALESt-SALESt-1)	Pertumbuhan Penjualan
AISA	Rp 5.139.974.000.000	Rp 870.921.000.000	0,1694
ALTO	Rp 332.402.373.397	Rp (30.620.541.483)	-0,0921
CEKA	Rp 3.701.868.790.192	Rp (216.134.959.838)	-0,0584
DLTA	Rp 2.111.639.244.000	Rp (538.501.495.000)	-0,2550
ICBP	Rp 30.022.463.000.000	Rp 1.718.631.000.000	0,0572
INDF	Rp 63.594.452.000.000	Rp 467.495.000.000	0,0074
MLBI	Rp 2.988.501.000.000	Rp (292.183.000.000)	-0,0978
MYOR	Rp 14.169.088.278.238	Rp 649.642.357.609	0,0458
PSDN	Rp 975.081.057.089	Rp (54.728.209.005)	-0,0561
ROTI	Rp 1.880.262.901.697	Rp 294.238.811.202	0,1565
SKLT	Rp 681.419.524.161	Rp 63.688.207.047	0,0935
STTP	Rp 2.170.464.194.350	Rp 373.813.650.306	0,1722
ULTJ	Rp 3.916.789.366.423	Rp 477.143.317.748	0,1218

2. Data Perhitungan Pertumbuhan Penjualan tahun 2016

Kode Perusahaan	SALESt-1	(SALESt-SALESt-1)	Pertumbuhan Penjualan
AISA	Rp 6.010.895.000.000	Rp 534.785.000.000	0,0890
ALTO	Rp 301.781.831.914	Rp (5.310.329.549)	-0,0176
CEKA	Rp 3.485.733.830.354	Rp 629.807.930.819	0,1807
DLTA	Rp 1.573.137.749.000	Rp 85.481.150.000	0,0543
ICBP	Rp 31.741.094.000.000	Rp 2.724.975.000.000	0,0859
INDF	Rp 64.061.947.000.000	Rp 2.688.370.000.000	0,0420
MLBI	Rp 2.696.318.000.000	Rp 566.993.000.000	0,2103
MYOR	Rp 14.818.730.635.847	Rp 3.531.229.262.511	0,2383
PSDN	Rp 920.352.848.084	Rp 12.552.958.357	0,0136
ROTI	Rp 2.174.501.712.899	Rp 347.419.255.314	0,1598
SKLT	Rp 745.107.731.208	Rp 88.742.641.675	0,1191
STTP	Rp 2.544.277.844.656	Rp 84.829.523.241	0,0333
ULTJ	Rp 4.393.932.684.171	Rp 292.055.233.184	0,0665

3. Data Perhitungan Pertumbuhan Penjualan tahun 2017

Kode Perusahaan	SALESt-1	(SALESt-SALESt-1)	Pertumbuhan Penjualan
AISA	Rp 6.545.680.000.000	Rp(1.625.048.000.000)	-0,2483
ALTO	Rp 296.471.502.365	Rp (34.327.511.526)	-0,1158
CEKA	Rp 4.115.541.761.173	Rp 142.196.725.735	0,0346
DLTA	Rp 1.658.618.899.000	Rp (881.310.571.000)	-0,5314
ICBP	Rp 34.466.069.000.000	Rp 1.140.524.000.000	0,0331
INDF	Rp 66.750.317.000.000	Rp 3.436.301.000.000	0,0515
MLBI	Rp 3.263.311.000.000	Rp 126.425.000.000	0,0387
MYOR	Rp 18.349.959.898.358	Rp 2.466.714.048.115	0,1344
PSDN	Rp 932.905.806.441	Rp 466.674.610.555	0,5002
ROTI	Rp 2.521.920.968.213	Rp (30.820.788.653)	-0,0122
SKLT	Rp 833.850.372.883	Rp 80.338.386.896	0,0963
STTP	Rp 2.629.107.367.897	Rp 196.301.812.992	0,0747
ULTJ	Rp 4.685.987.917.355	Rp 193.571.082.645	0,0413

4. Data Perhitungan Pertumbuhan Penjualan tahun 2018

Kode Perusahaan	SALESt-1	(SALESt-SALESt-1)	Pertumbuhan Penjualan
AISA	Rp 4.920.632.000.000	Rp(3.337.007.000.000)	-0,6782
ALTO	Rp 262.143.990.839	Rp 28.130.848.478	0,1073
CEKA	Rp 4.257.738.486.908	Rp (628.410.903.336)	-0,1476
DLTA	Rp 777.308.328.000	Rp 115.698.022.000	0,1488
ICBP	Rp 35.606.593.000.000	Rp 2.806.814.000.000	0,0788
INDF	Rp 70.186.618.000.000	Rp 3.208.110.000.000	0,0457
MLBI	Rp 3.389.736.000.000	Rp 259.879.000.000	0,0767
MYOR	Rp 20.816.673.946.473	Rp 3.244.128.449.252	0,1558
PSDN	Rp 1.399.580.416.996	Rp (65.509.933.985)	-0,0468
ROTI	Rp 2.491.100.179.560	Rp 275.445.687.124	0,1106
SKLT	Rp 914.188.759.779	Rp 130.841.074.599	0,1431
STTP	Rp 2.825.409.180.889	Rp 1.548.142.508	0,0005
ULTJ	Rp 4.879.559.000.000	Rp 593.323.000.000	0,1216

5. Data Perhitungan Pertumbuhan Penjualan tahun 2019

Kode Perusahaan	SALESt-1	(SALESt-SALESt-1)	Pertumbuhan Penjualan
AISA	Rp 1.583.625.000.000	Rp (73.198.000.000)	-0,0462
ALTO	Rp 290.274.839.317	Rp 53.696.802.995	0,1850
CEKA	Rp 3.629.327.583.572	Rp (508.390.484.592)	-0,1401
DLTA	Rp 893.006.350.000	Rp (65.869.623.000)	-0,0738
ICBP	Rp 38.413.407.000.000	Rp 3.883.296.000.000	0,1011
INDF	Rp 73.394.728.000.000	Rp 3.198.227.000.000	0,0436
MLBI	Rp 3.649.615.000.000	Rp 61.790.000.000	0,0169
MYOR	Rp 24.060.802.395.725	Rp 965.937.076.822	0,0401
PSDN	Rp 1.334.070.483.011	Rp (109.786.930.062)	-0,0823
ROTI	Rp 2.766.545.866.684	Rp 570.476.447.940	0,2062
SKLT	Rp 1.045.029.834.378	Rp 236.086.420.858	0,2259
STTP	Rp 2.826.957.323.397	Rp 685.551.676.603	0,2425
ULTJ	Rp 5.472.882.000.000	Rp 768.537.000.000	0,1404

Lampiran 5

DATA PERHITUNGAN *DEBT TO EQUITY RATIO* (DER)1. Data Perhitungan *Debt to Equity Ratio* (DER) tahun 2015

Kode Perusahaan	Total Hutang	Total Modal	<i>Debt to Equity Ratio</i> (DER)
AISA	Rp 5.094.072.000.000	Rp 3.966.907.000.000	1,284
ALTO	Rp 673.255.888.637	Rp 506.972.183.527	1,328
CEKA	Rp 845.932.695.663	Rp 639.893.514.352	1,322
DLTA	Rp 188.700.435.000	Rp 849.621.000.000	0,222
ICBP	Rp 10.173.713.000.000	Rp 16.386.911.000.000	0,621
INDF	Rp 48.709.933.000.000	Rp 43.121.593.000.000	1,130
MLBI	Rp 1.334.373.000.000	Rp 766.480.000.000	1,741
MYOR	Rp 6.148.255.759.034	Rp 5.194.459.927.187	1,184
PSDN	Rp 296.079.753.266	Rp 324.319.100.916	0,913
ROTI	Rp 1.517.788.685.162	Rp 1.188.534.951.872	1,277
SKLT	Rp 225.066.080.248	Rp 152.044.668.111	1,480
STTP	Rp 910.758.598.913	Rp 1.008.809.000.000	0,903
ULTJ	Rp 742.490.216.326	Rp 2.797.505.693.922	0,265

2. Data Perhitungan *Debt to Equity Ratio* (DER) tahun 2016

Kode Perusahaan	Total Hutang	Total Modal	<i>Debt to Equity Ratio</i> (DER)
AISA	Rp 4.990.139.000.000	Rp 4.264.400.000.000	1,170
ALTO	Rp 684.252.214.422	Rp 480.841.418.401	1,423
CEKA	Rp 538.044.038.690	Rp 887.920.113.728	0,606
DLTA	Rp 185.422.642.000	Rp 1.012.374.000.000	0,183
ICBP	Rp 10.401.125.000.000	Rp 18.500.823.000.000	0,562
INDF	Rp 38.233.092.000.000	Rp 43.941.423.000.000	0,870
MLBI	Rp 1.454.398.000.000	Rp 820.640.000.000	1,772
MYOR	Rp 6.657.165.872.077	Rp 6.265.255.987.065	1,063
PSDN	Rp 373.511.385.025	Rp 280.285.340.383	1,333
ROTI	Rp 1.476.889.086.692	Rp 1.442.751.772.026	1,024
SKLT	Rp 272.088.644.079	Rp 296.151.295.872	0,919
STTP	Rp 1.167.899.357.271	Rp 1.168.512.000.000	0,999
ULTJ	Rp 749.966.146.582	Rp 3.489.233.494.783	0,215

3. Data Perhitungan *Debt to Equity Ratio* (DER) tahun 2017

Kode Perusahaan	Total Hutang	Total Modal	<i>Debt to Equity Ratio</i> (DER)
AISA	Rp 5.319.855.000.000	Rp 3.404.879.000.000	1,562
ALTO	Rp 690.099.182.411	Rp 419.284.788.700	1,646
CEKA	Rp 489.592.257.434	Rp 903.044.187.067	0,542
DLTA	Rp 196.197.372.000	Rp 1.144.645.000.000	0,171
ICBP	Rp 11.295.184.000.000	Rp 20.324.330.000.000	0,556
INDF	Rp 41.182.764.000.000	Rp 47.102.766.000.000	0,874
MLBI	Rp 1.445.173.000.000	Rp 1.064.905.000.000	1,357
MYOR	Rp 7.561.503.434.179	Rp 7.354.346.366.072	1,028
PSDN	Rp 391.494.545.681	Rp 299.485.321.368	1,307
ROTI	Rp 1.739.467.993.982	Rp 2.820.105.715.429	0,617
SKLT	Rp 328.714.435.982	Rp 307.569.774.228	1,069
STTP	Rp 957.660.374.836	Rp 1.384.772.000.000	0,692
ULTJ	Rp 978.185.000.000	Rp 4.197.711.000.000	0,233

4. Data Perhitungan *Debt to Equity Ratio* (DER) tahun 2018

Kode Perusahaan	Total Hutang	Total Modal	<i>Debt to Equity Ratio</i> (DER)
AISA	Rp 5.267.348.000.000	Rp (3.450.942.000.000)	-1,526
ALTO	Rp 722.716.844.799	Rp 387.126.677.545	1,867
CEKA	Rp 192.308.466.864	Rp 976.647.575.842	0,197
DLTA	Rp 239.353.356.000	Rp 1.284.164.000.000	0,186
ICBP	Rp 11.660.003.000.000	Rp 22.707.150.000.000	0,513
INDF	Rp 46.620.996.000.000	Rp 49.916.800.000.000	0,934
MLBI	Rp 1.721.965.000.000	Rp 1.167.536.000.000	1,475
MYOR	Rp 9.049.161.944.940	Rp 8.542.544.481.694	1,059
PSDN	Rp 454.760.270.998	Rp 697.657.400.651	0,652
ROTI	Rp 1.476.909.260.772	Rp 2.916.901.120.111	0,506
SKLT	Rp 408.057.718.435	Rp 339.236.007.000	1,203
STTP	Rp 984.801.863.078	Rp 1.646.388.000.000	0,598
ULTJ	Rp 780.915.000.000	Rp 4.774.956.000.000	0,164

5. Data Perhitungan *Debt to Equity Ratio* (DER) tahun 2019

Kode Perusahaan	Total Hutang	Total Modal	<i>Debt to Equity Ratio</i> (DER)
AISA	Rp 3.526.819.000.000	Rp (1.657.853.000.000)	-2,127
ALTO	Rp 722.719.563.550	Rp 380.730.523.614	1,898
CEKA	Rp 261.784.845.240	Rp 1.131.294.696.834	0,231
DLTA	Rp 212.420.390.000	Rp 1.213.563.332.000	0,175
ICBP	Rp 12.038.210.000.000	Rp 26.671.104.000.000	0,451
INDF	Rp 41.996.071.000.000	Rp 54.202.488.000.000	0,775
MLBI	Rp 1.750.943.000.000	Rp 1.146.007.000.000	1,528
MYOR	Rp 9.137.978.611.155	Rp 9.899.940.195.318	0,923
PSDN	Rp 587.528.831.446	Rp 763.492.320.252	0,770
ROTI	Rp 1.589.486.465.854	Rp 3.092.597.379.097	0,514
SKLT	Rp 410.463.595.860	Rp 380.381.947.966	1,079
STTP	Rp 733.556.000.000	Rp 2.148.007.000.000	0,342
ULTJ	Rp 953.283.000.000	Rp 5.655.139.000.000	0,169

Lampiran 6

DATA PERHITUNGAN PERTUMBUHAN LABA

1. Data Perhitungan Pertumbuhan Laba tahun 2015

Kode Perusahaan	Lab a Bersih Tahunt-1	(Lab a Bersih Tahunt-Lab a Bersih Tahun t-1)	Pertumbuhan Laba
AISA	Rp 377.911.000.000	Rp (4.161.000.000)	-0,0110
ALTO	Rp (9.840.906.176)	Rp (14.504.820.621)	1,4739
CEKA	Rp 41.001.414.954	Rp 65.548.032.026	1,5987
DLTA	Rp 288.499.375.000	Rp (96.454.176.000)	-0,3343
ICBP	Rp 2.574.172.000.000	Rp 348.976.000.000	0,1356
INDF	Rp 5.229.489.000.000	Rp(1.519.988.000.000)	-0,2907
MLBI	Rp 794.883.000.000	Rp (297.974.000.000)	-0,3749
MYOR	Rp 409.618.689.484	Rp 840.614.439.076	2,0522
PSDN	Rp (27.665.669.917)	Rp (14.954.159.660)	0,5405
ROTI	Rp 188.648.345.876	Rp 81.890.354.564	0,4341
SKLT	Rp 16.855.973.113	Rp 3.210.818.736	0,1905
STTP	Rp 123.635.526.965	Rp 62.069.674.206	0,5020
ULTJ	Rp 283.061.430.451	Rp 240.038.784.578	0,8480

2. Data Perhitungan Pertumbuhan Laba tahun 2016

Kode Perusahaan	Lab a Bersih Tahunt-1	(Lab a Bersih Tahunt-Lab a Bersih Tahun t-1)	Pertumbuhan Laba
AISA	Rp 373.750.000.000	Rp 345.478.000.000	0,9244
ALTO	Rp (24.345.726.797)	Rp (2.154.838.966)	0,0885
CEKA	Rp 106.549.446.980	Rp 143.147.566.646	1,3435
DLTA	Rp 192.045.199.000	Rp 62.464.069.000	0,3253
ICBP	Rp 2.923.148.000.000	Rp 708.153.000.000	0,2423
INDF	Rp 3.709.501.000.000	Rp 1.557.405.000.000	0,4198
MLBI	Rp 496.909.000.000	Rp 485.220.000.000	0,9765
MYOR	Rp 1.250.233.128.560	Rp 138.442.999.105	0,1107
PSDN	Rp (42.619.829.577)	Rp 5.957.651.305	-0,1398
ROTI	Rp 270.538.700.440	Rp 9.238.668.391	0,0341
SKLT	Rp 20.066.791.849	Rp 579.329.225	0,0289
STTP	Rp 185.705.201.171	Rp (11.528.483.305)	-0,0621
ULTJ	Rp 523.100.215.029	Rp 186.725.420.713	0,3570

3. Data Perhitungan Pertumbuhan Laba tahun 2017

Kode Perusahaan	Lab a Bersih Tahunt-1	(Lab a Bersih Tahunt-Lab a Bersih Tahun t-1)	Pertumbuhan Laba
AISA	Rp 719.228.000.000	Rp(1.566.037.000.000)	-2,1774
ALTO	Rp (26.500.565.763)	Rp (36.349.015.902)	1,3716
CEKA	Rp 249.697.013.626	Rp (142.276.126.787)	-0,5698
DLTA	Rp 254.509.268.000	Rp 25.263.367.000	0,0993
ICBP	Rp 3.631.301.000.000	Rp (88.128.000.000)	-0,0243
INDF	Rp 5.266.906.000.000	Rp (121.843.000.000)	-0,0231
MLBI	Rp 982.129.000.000	Rp 339.938.000.000	0,3461
MYOR	Rp 1.388.676.127.665	Rp 242.277.703.228	0,1745
PSDN	Rp (36.662.178.272)	Rp 68.812.742.607	-1,8769
ROTI	Rp 279.777.368.831	Rp (144.413.347.692)	-0,5162
SKLT	Rp 20.646.121.074	Rp 2.324.594.274	0,1126
STTP	Rp 174.176.717.866	Rp 41.847.361.968	0,2403
ULTJ	Rp 709.825.635.742	Rp 1.855.364.258	0,0026

4. Data Perhitungan Pertumbuhan Laba tahun 2018

Kode Perusahaan	Lab a Bersih Tahunt-1	(Lab a Bersih Tahunt-Lab a Bersih Tahun t-1)	Pertumbuhan Laba
AISA	Rp (846.809.000.000)	Rp 723.296.000.000	-0,8541
ALTO	Rp (62.849.581.665)	Rp 29.828.360.803	-0,4746
CEKA	Rp 107.420.886.839	Rp (14.771.230.064)	-0,1375
DLTA	Rp 279.772.635.000	Rp 58.357.350.000	0,2086
ICBP	Rp 3.543.173.000.000	Rp 1.115.608.000.000	0,3149
INDF	Rp 5.145.063.000.000	Rp (183.212.000.000)	-0,0356
MLBI	Rp 1.322.067.000.000	Rp (97.260.000.000)	-0,0736
MYOR	Rp 1.630.953.830.893	Rp 129.480.449.411	0,0794
PSDN	Rp 32.150.564.335	Rp (78.749.990.923)	-2,4494
ROTI	Rp 135.364.021.139	Rp (8.192.584.776)	-0,0605
SKLT	Rp 22.970.715.348	Rp 8.983.415.904	0,3911
STTP	Rp 216.024.079.834	Rp 39.064.806.185	0,1808
ULTJ	Rp 711.681.000.000	Rp (10.074.000.000)	-0,0142

5. Data Perhitungan Pertumbuhan Laba tahun 2019

Kode Perusahaan	Lab Bersih Tahunt-1	(Lab Bersih Tahunt-Lab Bersih Tahun t-1)	Pertumbuhan Laba
AISA	Rp (123.513.000.000)	Rp 1.258.289.000.000	-10,1875
ALTO	Rp (33.021.220.862)	Rp 26.625.066.931	-0,8063
CEKA	Rp 92.649.656.775	Rp 122.809.543.467	1,3255
DLTA	Rp 338.129.985.000	Rp (20.314.808.000)	-0,0601
ICBP	Rp 4.658.781.000.000	Rp 701.248.000.000	0,1505
INDF	Rp 4.961.851.000.000	Rp 940.878.000.000	0,1896
MLBI	Rp 1.224.807.000.000	Rp (18.748.000.000)	-0,0153
MYOR	Rp 1.760.434.280.304	Rp 278.969.926.460	0,1585
PSDN	Rp (46.599.426.588)	Rp 20.836.852.704	-0,4471
ROTI	Rp 127.171.436.363	Rp 109.347.121.057	0,8598
SKLT	Rp 31.954.131.252	Rp 12.989.496.648	0,4065
STTP	Rp 255.088.886.019	Rp 227.502.113.981	0,8919
ULTJ	Rp 701.607.000.000	Rp 334.258.000.000	0,4764

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DATA RETURN ON ASSETS, PERTUMBUHAN PENJUALAN, DEBT TO EQUITY RATIO PADA PERUSAHAAN MANUFAKTUR SUBSEKTOR MAKANAN DAN MINUMAN PERIODE TAHUN 2015-2019

No	Kode Perusahaan	TAHUN	Return On Assets	Pertumbuhan Penjualan	Debt to Equity Ratio	Pertumbuhan Laba
1	AISA	2015	0,0412	0,1694	1,2841	-0,0110
2	ALTO	2015	-0,0206	-0,0921	1,3280	1,4739
3	CEKA	2015	0,0717	-0,0584	1,3220	1,5987
4	DLTA	2015	0,1850	-0,2550	0,2221	-0,3343
5	ICBP	2015	0,1101	0,0572	0,6208	0,1356
6	INDF	2015	0,0404	0,0074	1,1296	-0,2907
7	MLBI	2015	0,2365	-0,0978	1,7409	-0,3749
8	MYOR	2015	0,1102	0,0458	1,1836	2,0522
9	PSDN	2015	-0,0687	-0,0561	0,9129	0,5405
10	ROTI	2015	0,1000	0,1565	1,2770	0,4341
11	SKLT	2015	0,0532	0,0935	1,4803	0,1905
12	STTP	2015	0,0967	0,1722	0,9028	0,5020
13	ULTJ	2015	0,1478	0,1218	0,2654	0,8480
14	AISA	2016	0,0777	0,0890	1,1702	0,9244
15	ALTO	2016	-0,0227	-0,0176	1,4230	0,0885
16	CEKA	2016	0,1751	0,1807	0,6060	1,3435
17	DLTA	2016	0,2125	0,0543	0,1832	0,3253
18	ICBP	2016	0,1256	0,0859	0,5622	0,2423
19	INDF	2016	0,0641	0,0420	0,8701	0,4198
20	MLBI	2016	0,4317	0,2103	1,7723	0,9765
21	MYOR	2016	0,1075	0,2383	1,0626	0,1107
22	PSDN	2016	-0,0561	0,0136	1,3326	-0,1398
23	ROTI	2016	0,0958	0,1598	1,0237	0,0341
24	SKLT	2016	0,0363	0,1191	0,9187	0,0289
25	STTP	2016	0,0745	0,0333	0,9995	-0,0621
26	ULTJ	2016	0,1674	0,0665	0,2149	0,3570
27	AISA	2017	-0,0971	-0,2483	1,5624	-2,1774
28	ALTO	2017	-0,0567	-0,1158	1,6459	1,3716
29	CEKA	2017	0,0771	0,0346	0,5422	-0,5698
30	DLTA	2017	0,2087	-0,5314	0,1714	0,0993
31	ICBP	2017	0,1121	0,0331	0,5557	-0,0243
32	INDF	2017	0,0585	0,0515	0,8743	-0,0231
33	MLBI	2017	0,5267	0,0387	1,3571	0,3461
34	MYOR	2017	0,1093	0,1344	1,0282	0,1745
35	PSDN	2017	0,0465	0,5002	1,3072	-1,8769

No	Kode Perusahaan	TAHUN	Return On Assets	Pertumbuhan Penjualan	Debt to Equity Ratio	Pertumbuhan Laba
36	ROTI	2017	0,0297	-0,0122	0,6168	-0,5162
37	SKLT	2017	0,0361	0,0963	1,0687	0,1126
38	STTP	2017	0,0922	0,0747	0,6916	0,2403
39	ULTJ	2017	0,1372	0,0413	0,2330	0,0026
40	AISA	2018	-0,0680	-0,6782	-1,5264	-0,8541
41	ALTO	2018	-0,0298	0,1073	1,8669	-0,4746
42	CEKA	2018	0,0793	-0,1476	0,1969	-0,1375
43	DLTA	2018	0,2219	0,1488	0,1864	0,2086
44	ICBP	2018	0,1356	0,0788	0,5135	0,3149
45	INDF	2018	0,0514	0,0457	0,9340	-0,0356
46	MLBI	2018	0,4239	0,0767	1,4749	-0,0736
47	MYOR	2018	0,1001	0,1558	1,0593	0,0794
48	PSDN	2018	-0,0668	-0,0468	0,6518	-2,4494
49	ROTI	2018	0,0289	0,1106	0,5063	-0,0605
50	SKLT	2018	0,0428	0,1431	1,2029	0,3911
51	STTP	2018	0,0969	0,0005	0,5982	0,1808
52	ULTJ	2018	0,1263	0,1216	0,1635	-0,0142
53	AISA	2019	0,6072	-0,0462	-2,1273	-10,1875
54	ALTO	2019	-0,0058	0,1850	1,8982	-0,8063
55	CEKA	2019	0,1547	-0,1401	0,2314	1,3255
56	DLTA	2019	0,2229	-0,0738	0,1750	-0,0601
57	ICBP	2019	0,1385	0,1011	0,4514	0,1505
58	INDF	2019	0,0614	0,0436	0,7748	0,1896
59	MLBI	2019	0,4163	0,0169	1,5279	-0,0153
60	MYOR	2019	0,1071	0,0401	0,9230	0,1585
61	PSDN	2019	-0,0337	-0,0823	0,7695	-0,4471
62	ROTI	2019	0,0505	0,2062	0,5140	0,8598
63	SKLT	2019	0,0568	0,2259	1,0791	0,4065
64	STTP	2019	0,1675	0,2425	0,3415	0,8919
65	ULTJ	2019	0,1567	0,1404	0,1686	0,4764

Lampiran 8

HASIL UJI REGRESI

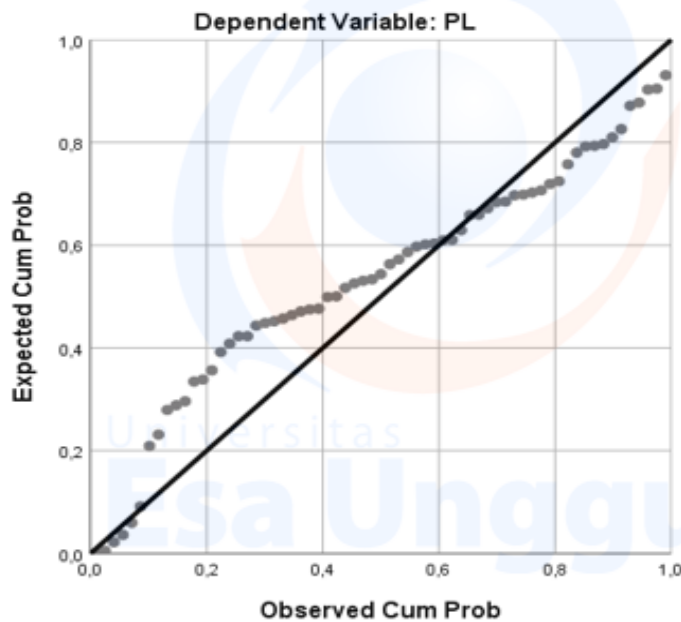
1. Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	65	-,10	,61	,1095	,13425
PP	65	-,68	,50	,0402	,16783
DER	65	-2,13	1,90	,8003	,67868
PL	65	-10,19	2,05	-,0217	1,48730
Valid N (listwise)	65				

2. Hasil Uji Normalitas P-P Plot

Normal P-P Plot of Regression Standardized Residual



3. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,509 ^a	,259	,223	1,31143	1,861

a. Predictors: (Constant), DER, ROA, PP

b. Dependent Variable: PL

4. Hasil Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	ROA	,900	1,111
	PP	,827	1,209
	DER	,785	1,274

a. Dependent Variable: PL

5. Hasil Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,108	,226		4,903	,000
	ROA	1,027	,901	,141	1,140	,259
	PP	,227	,752	,039	,302	,764
	DER	-,516	,191	-,357	-2,704	,009

a. Dependent Variable: ABRESID

6. Hasil Uji Analisis Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,582	,323		-1,802	,076
	ROA	-1,927	1,287	-,174	-1,497	,139
	PP	-,252	1,074	-,028	-,235	,815
	DER	,976	,273	,445	3,580	,001

a. Dependent Variable: PL

7. Hasil Uji Parsial (Uji t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	-,582	,323		-1,802	,076
	ROA	-1,927	1,287	-,174	-1,497	,139
	PP	-,252	1,074	-,028	-,235	,815
	DER	,976	,273	,445	3,580	,001

a. Dependent Variable: PL

8. Hasil Uji Simultan (Uji F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	36,661	3	12,220	7,106	,000 ^b
	Residual	104,911	61	1,720		
	Total	141,572	64			

a. Dependent Variable: PL

b. Predictors: (Constant), DER, ROA, PP

9. Hasil Uji Koefisien Determinasi (Adjusted R²)**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,509 ^a	,259	,223	1,31143

a. Predictors: (Constant), DER, ROA, PP

b. Dependent Variable: PL