

LAMPIRAN

LAMPIRAN 1

DAFTAR SAMPEL PERUSAHAAN MAKANAN DAN MINUMAN 2009-2014

No	KODE	Perusahaan
1	AISA	PT Tiga Pilar Sejahtera Food Tbk
2	ULTR	PT Ultrajaya Milk Industry and Trading Company Tbk
3	MYOR	PT Mayora Indah Tbk
4	INDF	PT Indofood asaukses Makmur Tbk
5	STTP	PT Siantar Top Tbk
6	SKLT	PT Sekar Laut Tbk
7	CEKA	PT Wilmar Cahaya Indonesia Tbk
8	MLBI	PT Multi Bintang Indonesia Tbk
9	ICBP	PT Indofoof CBP Sukses Makmur Tbk
10	DLTA	PT Delta Djakarta Tbk

LAMPIRAN 2

DAFTAR ROE

Tahun	Keterangan	kode	ROE
2009	Nilai ROE diatas rata-rata	MLBI	32.40
		ICBP	26.10
		MYOR	24.00
		INDF	22.20
		DLTA	21.40
	Nilai ROE dibawah rata-rata	CEKA	16.40
		SKLT	11.30
		STTP	10.10
		AISA	5.40
		ULTR	5.10
2010	Nilai ROE diatas rata-rata	MLBI	94.00
		ICBP	33.40
		DLTA	24.16
		MYOR	24.00
		INDF	21.90
	Nilai ROE dibawah rata-rata	AISA	13.00
		CEKA	9.57
		STTP	9.53
		ULTR	6.25
		SKLT	4.10
2011	Nilai ROE diatas rata-rata	DLTA	26.48
		CEKA	23.78
		ICBP	19.29
		MYOR	19.00
		INDF	17.30
	Nilai ROE dibawah rata-rata	ULTR	12.98
		MLBI	9.56
		STTP	8.71
		AISA	8.18
		SKLT	4.90
2012	Nilai ROE diatas rata-rata	DLTA	35.68
		ULTR	25.61

		MYOR	24.00
		ICBP	19.04
		INDF	14.50
	Nilai ROE dibawah rata-rata	MLBI	13.74
		CEKA	13.00
		STTP	12.87
		AISA	12.47
		SKLT	6.20
2013	Nilai ROE diatas rata-rata	DLTA	39.98
		MYOR	26.00
		ULTR	21.00
		ICBP	16.85
		STTP	16.49
	Nilai ROE dibawah rata-rata	AISA	14.71
		MLBI	12.10
		CEKA	12.00
		INDF	9.50
		SLKT	8.20
2014	Nilai ROE diatas rata-rata	ROTI	1.32
		DLTA	37.68
		ICBP	16.83
		ULTR	16.52
		STTP	15.10
	Nilai ROE dibawah rata-rata	MLBI	14.20
		INDF	13.00
		SLKT	10.80
		AISA	10.52
		MYOR	10.00
CEKA		8.00	
		ROTI	1.23

LAMPIRAN 3

DATA PERPUTARAN KAS

Tahun	Keterangan	kode	<i>cash turnover</i>
2009	Nilai perputaran kas diatas rata-rata	AISA	26.15
		SLKT	24.15
		MYOR	14.98
		STTP	9.77
		ULTR	8.54
	Nilai perputaran kas dibawah rata-rata	INDF	8.49
		MLBI	5.30
		ICBP	2.72
		DLTA	2.20
		CEKA	2.00
2010	Nilai perputaran kas diatas rata-rata	AISA	26.15
		ULTR	6.30
		STTP	5.50
		INDF	5.10
		SLKT	2.40
	Nilai perputaran kas dibawah rata-rata	MYOR	1.82
		DLTA	1.70
		MLBI	1.51
		ICBP	1.14
		CEKA	1.05
2011	Nilai perputaran kas diatas rata-rata	ULTR	6.60
		MYOR	4.20
		INDF	3.90
		AISA	2.20
		CEKA	1.94
	Nilai perputaran kas dibawah rata-rata	MLBI	1.79
		SLKT	1.74
		ICBP	1.70

		STTP	1.40
		DLTA	1.38
2012	Nilai perputaran kas di atas rata-rata	AISA	8.40
		ULTR	4.65
		INDF	3.80
		MYOR	3.10
		CEKA	1.97
		SLKT	1.95
	Nilai perputaran kas di bawah rata-rata	STTP	1.75
		MLBI	1.72
		ICBP	1.65
		DLTA	1.48
2013	Nilai perputaran kas di atas rata-rata	MYOR	18.90
		INDF	12.90
		ULTR	10.39
		STTP	7.76
		AISA	5.50
	Nilai perputaran kas di bawah rata-rata	MLBI	1.91
		CEKA	1.87
		SLKT	1.83
		ICBP	1.82
		DLTA	1.70
2014	Nilai perputaran kas di atas rata-rata	AISA	4.90
		MYOR	4.20
		INDF	3.50
		ULTR	3.40
		STTP	2.22
	Nilai perputaran kas di bawah rata-rata	SLKT	1.97
		CEKA	1.97
		MLBI	1.90
		ICBP	1.68
		DLTA	1.33

LAMPIRAN 4

DATA PERPUTARAN PIUTANG

Tahun	Keterangan	kode	perputaran piutang
2009	Nilai Perputaran Piutang diatas rata-rata	INDF	17.62
		MLBI	16.56
		CEKA	12.00
		AISA	10.83
		ICBP	10.50
	Nilai Perputaran Piutang dibawah rata-rata	ULTR	9.86
		STTP	9.59
		SLKT	7.52
		DLTA	6.75
		MYOR	5.99
2010	Nilai Perputaran Piutang diatas rata-rata	INDF	17.63
		MLBI	11.62
		ULTR	10.21
		STTP	8.77
		SLKT	8.42
	Nilai Perputaran Piutang dibawah rata-rata	CEKA	8.10
		MYOR	6.71
		AISA	4.64
		DLTA	3.76
2011	Nilai Perputaran Piutang diatas rata-rata	INDF	14.30
		STTP	9.05
		ULTR	8.50
		AISA	5.50
		MYOR	2.78
	Nilai Perputaran Piutang dibawah rata-rata	CEKA	1.83
		ICBP	1.81
		MLBI	1.78

		DLTA	1.46
		SLKT	1.00
2012	Nilai Perputaran Piutang diatas rata-rata	INDF	13.50
		ULTR	10.16
		STTP	8.59
		AISA	5.30
		MYOR	2.29
	Nilai Perputaran Piutang dibawah rata-rata	MLBI	1.80
		ICBP	1.80
		SLKT	1.79
		CEKA	1.74
		DLTA	1.65
2013	Nilai Perputaran Piutang diatas rata-rata	MYOR	18.90
		INDF	12.90
		ULTR	10.39
		STTP	7.76
		AISA	5.50
	Nilai Perputaran Piutang dibawah rata-rata	MLBI	1.91
		CEKA	1.87
		SLKT	1.83
		ICBP	1.82
		DLTA	1.70
2014	Nilai Perputaran Piutang diatas rata-rata	MYOR	14.90
		INDF	13.20
		ULTR	10.26
		STTP	8.38
		AISA	4.60
	Nilai Perputaran Piutang dibawah rata-rata	ICBP	1.84
		MLBI	1.80
		SLKT	1.80
		CEKA	1.79
		DLTA	1.75

LAMPIRAN 4

DATA PERPUTARAN PERSEDIAAN

Tahun	Keterangan	kode	perputaran persediaan
2009	Nilai Perputaran Persediaan diatas rata-rata	DLTA	19.90
		ICBP	12.00
		CEKA	9.20
		MYOR	7.34
		MLBI	6.62
	Nilai Perputaran persediaan dibawah rata-rata	SLKT	5.03
		INDF	4.83
		STTP	3.63
		ULTR	3.48
		AISA	1.77
2010	Nilai Perputaran persediaan diatas rata-rata	MYOR	11.53
		MLBI	7.20
		SLKT	5.30
		STTP	4.88
		INDF	4.82
	Nilai Perputaran persediaan dibawah rata-rata	ULTR	3.48
		DLTA	2.50
		CEKA	2.20
		AISA	1.56
		ICBP	0.76
2011	Nilai Perputaran persediaan diatas rata-rata	MYOR	8.40
		STTP	6.67
		INDF	5.40
		ULTR	4.00
		AISA	3.50
	Nilai Perputaran Persediaan dibawah rata-rata	MLBI	1.89
		ICBP	1.86
		DLTA	1.74
		CEKA	1.46
		SLKT	0.82

2012	Nilai Perputaran Persediaan diatas rata-rata	STTP	7.23
		MYOR	5.70
		ULTR	5.40
		INDF	5.10
		AISA	4.60
	Nilai Perputaran persediaan dibawah rata-rata	MLBI	1.87
		ICBP	1.85
		DLTA	1.79
		SLKT	1.78
		CEKA	1.48
2013	Nilai Perputaran persediaan diatas rata-rata	STTP	6.41
		MYOR	6.10
		ULTR	5.60
		INDF	5.40
		AISA	4.90
	Nilai Perputaran Persediaan dibawah rata-rata	MLBI	1.93
		ICBP	1.86
		SLKT	1.80
		CEKA	1.78
		DLTA	1.70
2014	Nilai Perputaran Persediaan diatas rata-rata	STTP	7.29
		MYOR	6.80
		INDF	5.60
		ULTR	4.70
		AISA	3.60
	Nilai Perputaran persediaan dibawah rata-rata	MLBI	1.89
		ICBP	1.82
		SLKT	1.81
		CEKA	1.74
		DLTA	1.67

LAMPIRAN 5

STATISTIK DESKRIPTIF

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ROE	60	4.10	94.00	17.8513	13.09145
CT	60	1.05	26.15	4.4500	5.49063
ARTO	60	.97	18.90	6.8263	5.03879
ITO	60	.76	19.90	4.4162	3.28932
Valid N (listwise)	60				

LAMPIRAN 6

UJI K-S NORMALITAS (SEBELUM TRANSFORMASI)

One-Sample Kolmogorov-Smirnov Test					
		ROE	CT	ARTO	ITO
N		60	60	60	60
Normal Parameters ^{a,b}	Mean	17.8513	4.4500	6.8263	4.4162
	Std. Deviation	13.09145	5.49063	5.03879	3.28932
Most Extreme Differences	Absolute	.155	.268	.185	.158
	Positive	.155	.268	.185	.158
	Negative	-.147	-.268	-.123	-.151
Kolmogorov-Smirnov Z		1.200	2.077	1.436	1.227
Asymp. Sig. (2-tailed)		.112	.000	.032	.098
a. Test distribution is Normal.					
b. Calculated from data.					

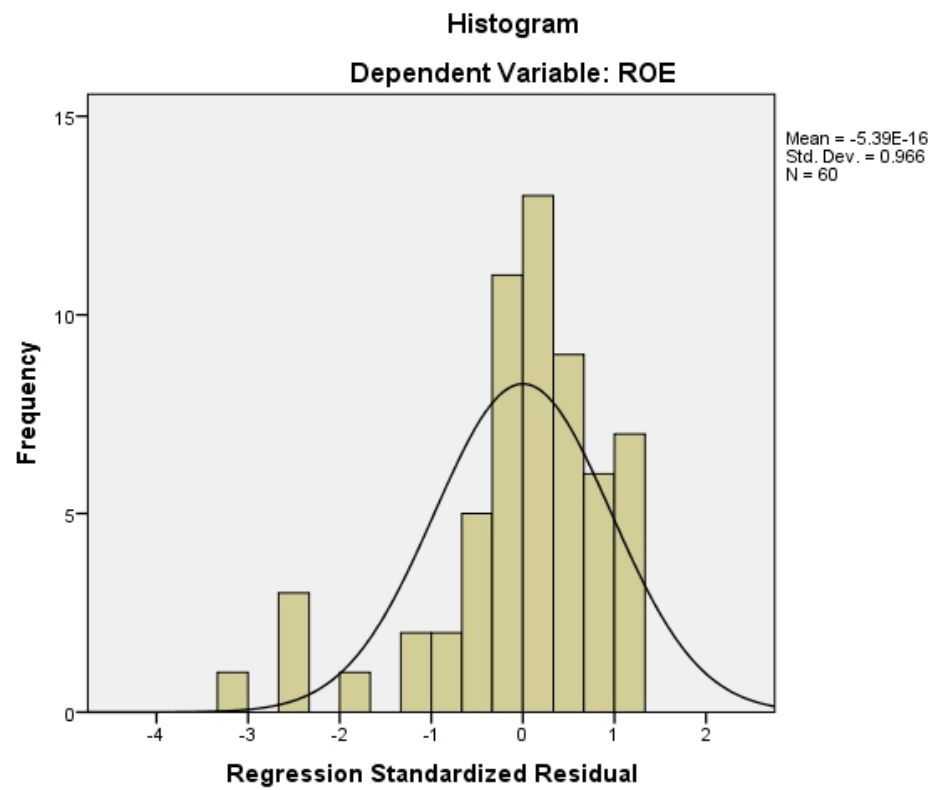
LAMPIRAN 7

UJI K-S SETELAH TRANSFORMASI DATA

One-Sample Kolmogorov-Smirnov Test						
		ROE	LNCT	LNARTO	ITO	Unstandardized Residual
N		60	60	60	60	60
Normal Parameters ^{a,b}	Mean	17.8513	1.1111	1.5830	4.4162	0E-7
	Std. Deviation	13.09145	.76997	.88690	3.28932	1.01250302
Most Extreme Differences	Absolute	.155	.191	.204	.158	.160
	Positive	.155	.191	.204	.158	.084
	Negative	-.147	-.108	-.155	-.151	-.160
Kolmogorov-Smirnov Z		1.200	1.483	1.583	1.227	1.236
Asymp. Sig. (2-tailed)		.112	.025	.013	.098	.094
a. Test distribution is Normal.						
b. Calculated from data.						

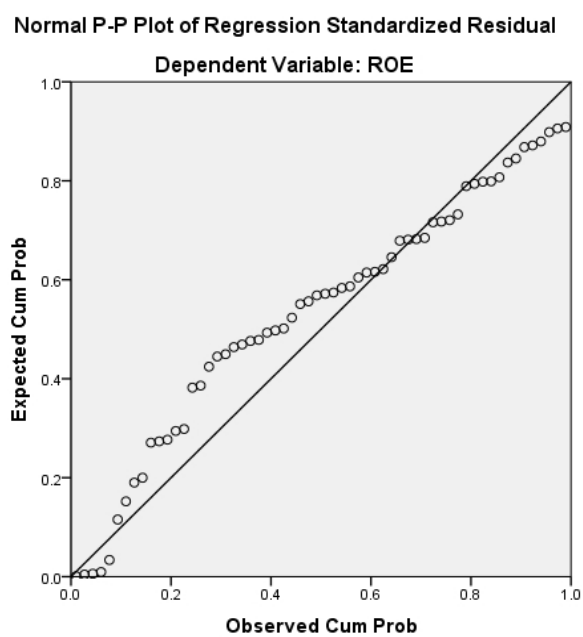
LAMPIRAN 8

HISTOGRAM VARIABEL



LAMPIRAN 9

P-PLOT



LAMPIRAN 10

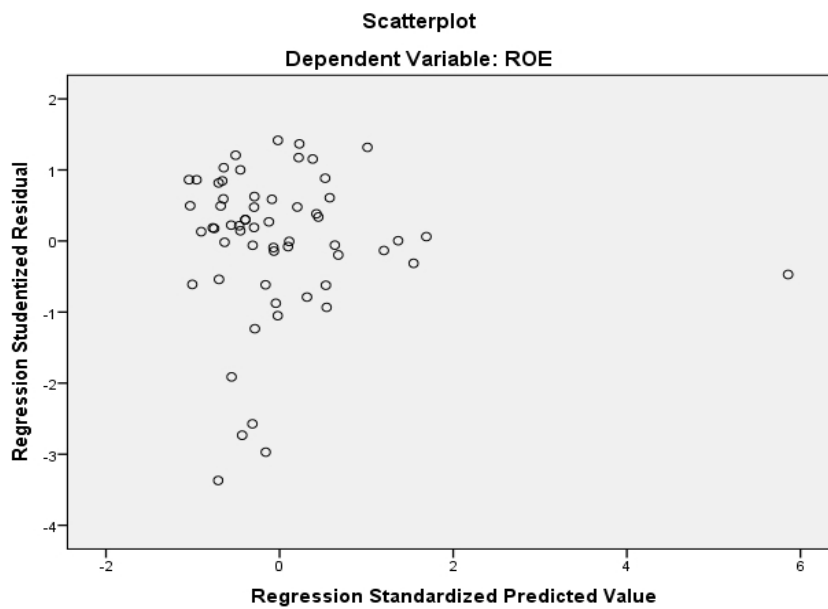
UJI MULTIKOLINEARITAS

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	LNCT	.698	1.434
	LNARTO	.490	2.041
	ITO	.648	1.543
	Unstandardized Residual	.988	1.012

a. Dependent Variable: ROE

LAMPIRAN 11

SCATTERPLOT



LAMPIRAN 12

UJI AUTOKORELASI

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.997 ^a	.994	.994	1.04868	1.800
a. Predictors: (Constant), Unstandardized Residual, ITO, LNCT, LNARTO					
b. Dependent Variable: ROE					

LAMPIRAN 13

UJI REGRESI LINIER BERGANDA

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	17.058	.304		56.174	.000
	LNCT	-3.326	.212	-.196	-15.668	.000
	LNARTO	1.311	.220	.089	5.962	.000
	ITO	.547	.052	.137	10.602	.000
	Unstandardized Residual	.983	.011	.953	90.807	.000

a. Dependent Variable: ROE

LAMPIRAN 14

UJI HIPOTESIS - UJI F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10051.297	4	2512.824	2284.968	.000 ^b
	Residual	60.485	55	1.100		
	Total	10111.782	59			
a. Dependent Variable: ROE						
b. Predictors: (Constant), Unstandardized Residual, ITO, LNCT, LNARTO						

LAMPIRAN 15

UJI HIPOTESIS - UJI T

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	17.058	.304		56.174	.000
	LNCT	-3.326	.212	-.196	-15.668	.000
	LNARTO	1.311	.220	.089	5.962	.000
	ITO	.547	.052	.137	10.602	.000
	Unstandardized Residual	.983	.011	.953	90.807	.000

a. Dependent Variable: ROE

LAMPIRAN 16

UJI R *SQUARE*

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.997 ^a	.994	.994	1.04868
a. Predictors: (Constant), Unstandardized Residual, ITO, LNCT, LNARTO				
b. Dependent Variable: ROE				