

DATA POPULASI

Daftar populasi perusahaan *food and beverage* yang terdaftar di BEI (Bursa Efek Indonesia) selama periode penelitian (2014–2018).

No.	Kode Emiten	Nama Perusahaan	Memenuhi Kriteria		
			Kriteria 1	Kriteria 2	Keterangan
1	ICPB	PT. Indofood CBP Sukses Makmur Tbk	√	√	Layak
2	INDF	PT. Indofood Sukses Makmur Tbk	√	√	Layak
3	ULTJ	PT. Ultrajaya Milk Industri and Trasing Company Tbk	√	√	Layak
4	CEKA	PT. Wilmar Cahaya Indonesia Tbk	√	√	Layak
5	DLTA	PT. Elta Djakarta Tbk	√	√	Layak
6	MLBI	PT. Multi Bintang Indonesia Tbk	√	√	Layak
7	MYOR	PT. Mayora Indah Tbk	√	√	Layak
8	PSDN	PT. Prashida Aneka Niaga Tbk	√	√	Layak
9	ROTI	PT. Nippon Indosari Corporindo Tbk	√	√	Layak
10	SKLT	PT. Sekar Laut Tbk	√	√	Layak
11	ALTO	PT. Tri Banyan Tirta Tbk	√	√	Layak
12	AISA	PT. Tiga Pilar Sejahtera Food Tbk	X	X	Tidak Layak
13	SKBM	PT. Sekar Bumi Tbk	√	X	Tidak Layak
14	STTP	PT. Siantar Top Tbk	√	X	Tidak Layak

Sampel yang digunakan dalam penelitian

No.	Kode Emiten	Nama Perusahaan
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DATA TABULASI

		Penjualan	rata-rata kas	rata-rata Piutang	rata-rata Persediaan	laba bersih sebelum pajak	total aktiva	ROA
ICPB	2014	30.022.463	7.342.986	2.709.969	2.813.122	3.445.380	26.560.624	0,130
	2015	31.741.094	7.657.510	3.197.834	2.546.835	4.009.634	25.029.488	0,160
	2016	34.375.236	8.371.980	3.721.206	3.109.916	4.989.254	28.901.948	0,173
	2017	35.606.593	8.796.690	3.871.252	3.261.635	5.206.561	31.619.514	0,165
	2018	38.413.407	4.726.822	4.128.191	4.001.277	6.446.785	34.367.153	0,188
INDF	2014	63.594.452	14.157.619	3.555.067	8.446.349	6.340.185	86.077.251	0,074
	2015	64.061.947	13.076.076	4.255.814	7.627.360	4.962.084	91.831.526	0,054
	2016	66.750.317	13.362.236	4.616.846	8.469.821	7.385.228	82.174.515	0,090
	2017	70.186.618	13.689.998	5.039.733	9.792.768	7.594.822	88.400.877	0,086
	2018	73.394.728	8.809.253	5.401.971	11.644.156	7.446.966	96.537.796	0,077
CEKA	2014	3.701.869	27.713	315.050	475.991	56.867	1.284.150	0,044
	2015	3.485.734	10.820	260.193	424.593	142.271	1.485.826	0,096
	2016	4.115.542	20.679	282.361	556.575	285.828	1.425.964	0,200
	2017	4.257.738	12.815	289.907	415.268	143.196	1.392.636	0,103
	2018	3.629.328	1.010	289.946	332.755	123.395	1.168.956	0,106
DLTA	2014	2.111.639	415.161	214.320	197.437	380.087	997.443	0,381
	2015	1.573.138	494.886	148.289	181.163	250.198	1.038.322	0,241
	2016	774.968	658.666	148.407	183.868	327.048	1.197.797	0,273
	2017	777.308	845.324	146.030	178.864	369.013	1.340.843	0,275
	2018	389.495	963.342	157.118	205.396	183.065	1.523.517	0,120
MLBI	2014	2.988.501	146.364	382.051	226.717	1.078.378	2.231.051	0,483
	2015	2.696.318	344.615	209.771	131.360	675.572	2.100.853	0,322
	2016	3.263.311	403.231	289.580	138.137	1.320.186	2.275.038	0,580
	2017	1.671.912	223.054	572.397	171.629	3.389.736	2.510.078	1,350
	2018	1.780.020	307.896	605.643	172.217	3.649.615	2.889.501	1,263
MYOR	2014	14.169.088	712.923	3.046.371	1.966.801	529.268	10.297.997	0,051
	2015	14.818.731	1.682.075	3.368.431	1.763.233	1.640.495	11.342.716	0,145
	2016	18.349.960	1.543.129	4.364.285	2.123.676	1.845.683	12.922.422	0,143
	2017	20.816.674	2.201.859	5.744.122	1.825.267	2.186.885	14.915.850	0,147
	2018	24.060.802	2.495.666	5.572.867	3.351.796	2.381.942	17.591.706	0,135
PSDN	2014	975.081	34.238	88.127	159.935	- 18.290	622.508	-0,029
	2015	920.353	27.821	45.025	206.471	- 33.036	620.399	-0,053
	2016	932.906	96.056	64.745	181.148	- 10.120	653.797	-0,015
	2017	1.399.580	49.970	94.366	237.836	53.584	691.014	0,078
	2018	1.334.070	56.321	92.099	213.815	- 21.762	697.657	-0,031
ROTI	2014	1.880.263	162.584	213.306	40.796	252.857	2.142.894	0,118
	2015	2.174.502	515.237	248.672	43.169	378.252	2.706.324	0,140
	2016	2.521.921	610.989	280.381	50.747	369.417	2.919.641	0,127
	2017	2.491.100	1.895.070	324.918	50.264	186.147	4.559.574	0,041
	2018	2.766.546	1.294.525	412.950	65.128	186.936	4.393.810	0,043

SKLT	2014	681.420	7.281	80.740	73.182	23.544	331.575	0,071
	2015	745.108	7.681	88.089	80.329	27.376	377.111	0,073
	2016	833.850	12.779	109.858	90.313	25.166	568.240	0,044
	2017	914.189	13.138	120.296	120.796	27.371	636.284	0,043
	2018	1.045.030	20.393	169.035	154.840	39.568	747.294	0,053
ALTO	2014	332.402	105.375	73.442	110.304	- 10.056	1.236.808	-0,008
	2015	301.782	2.933	60.404	117.443	- 39.117	1.180.228	-0,033
	2016	296.472	5.320	55.614	117.649	- 14.620	1.165.094	-0,013
	2017	262.144	5.548	41.150	125.754	- 69.729	1.109.384	-0,063
	2018	290.275	3.845	86.248	121.306	- 45.675	1.109.844	-0,041
ULTJ	2014	3.916.789	486.285	448.129	714.411	374.958	2.918.133	0,128
	2015	4.393.933	849.123	395.102	738.804	700.675	3.539.996	0,198
	2016	4.685.988	1.521.372	462.423	760.534	932.483	4.239.200	0,220
	2017	4.879.559	2.120.400	504.629	682.624	1.035.192	5.175.896	0,200
	2018	5.472.882	1.444.310	530.498	708.773	949.018	5.555.871	0,171

PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN
4,089	11,079	10,672
4,145	9,926	12,463
4,106	9,238	11,053
4,048	9,198	10,917
8,127	9,305	9,600
4,492	17,888	7,529
4,899	15,053	8,399
4,995	14,458	7,881
5,127	13,927	7,167
8,332	13,587	6,303
134	11,750	7,777
322	13,397	8,210
199	14,575	7,394
332	14,687	10,253
3593	12,517	10,907
5,086	9,853	10,695
3,179	10,609	8,684
1,177	5,222	4,215
0,920	5,323	4,346
0,404	2,479	1,896
20,418	7,822	13,182
7,824	12,854	20,526
8,093	11,269	23,624
7,496	2,921	9,741
5,781	2,939	10,336

19,875	4,651	7,204
8,810	4,399	8,404
11,891	4,205	8,641
9,454	3,624	11,405
9,641	4,317	7,178
28,479	11,064	6,097
33,082	20,441	4,458
9,712	14,409	5,150
28,009	14,831	5,885
23,687	14,485	6,239
11,565	8,815	46,090
4,220	8,744	50,371
4,128	8,995	49,696
1,315	7,667	49,560
2,137	6,699	42,479
93,591	8,440	9,311
97,010	8,459	9,276
65,251	7,590	9,233
69,585	7,599	7,568
51,244	6,182	6,749
3,154	4,526	3,014
102,874	4,996	2,570
55,727	5,331	2,520
47,254	6,371	2,085
75,501	3,366	2,393
8,055	8,740	5,483
5,175	11,121	5,947
3,080	10,134	6,161
2,301	9,670	7,148
3,789	10,316	7,722

LAMPIRAN EVIDENS

1. Statistika Deskriptif

	PROFIT	KAS	PIUTANG	PERSEDIAAN
Mean	0.162958	4.902817	9.748967	10.94115
Median	0.164663	4.105986	9.305143	10.91679
Maximum	0.187586	8.126688	11.07853	12.46296
Minimum	0.129718	4.047726	9.197694	9.600287
Std. Dev.	0.019231	1.627099	0.722323	0.924885
Skewness	-0.604229	1.498588	1.073096	0.284673
Kurtosis	2.423488	3.248119	2.534429	2.438815
Jarque-Bera	4.108359	20.72728	11.05247	1.464567
Probability	0.128198	0.000032	0.003981	0.480810
Sum	8.962684	269.6549	536.1932	601.7633
Sum Sq. Dev.	0.019970	142.9623	28.17450	46.19222
Observations	55	55	55	55

2. Uji Chow

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	0.000000	(10,41)	1.0000
Cross-section Chi-square	0.000000	10	1.0000

3. Uji Hausman

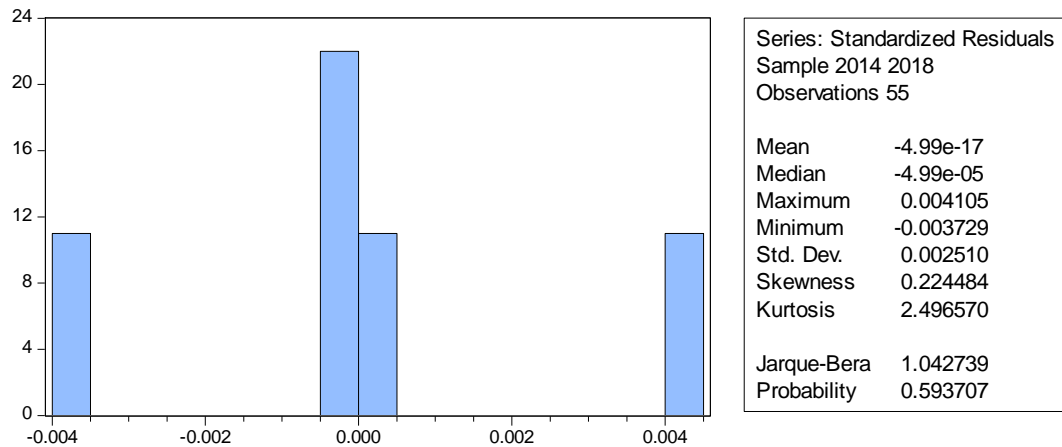
Correlated Random Effects - Hausman Test

Equation: Untitled

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	0.000000	3	1.0000

4. Uji Normalitas



5. Uji Multikolinearitas

	PROFIT	KAS	PIUTANG	PERSEDIAAN
PROFIT	1.000000	0.647056	-0.901844	-0.312024
KAS	0.647056	1.000000	-0.306534	-0.720886
PIUTANG	-0.901844	-0.306534	1.000000	0.141111
PERSEDIAAN	-0.312024	-0.720886	0.141111	1.000000

6. Uji Autokorelasi

R-squared	0.982965	Mean dependent var	0.162958
Adjusted R-squared	0.981963	S.D. dependent var	0.019231
S.E. of regression	0.002583	Akaike info criterion	-9.010017
Sum squared resid	0.000340	Schwarz criterion	-8.864029
Log likelihood	251.7755	Hannan-Quinn criter.	-8.953562
F-statistic	980.9584	Durbin-Watson stat	1.844094
Prob(F-statistic)	0.000000		

7. Uji Regresi Data Panel

Dependent Variable: Profit
 Method: Panel Least Squares
 Date: 10/19/22 Time: 14:43
 Sample: 2014 2018
 Periods included: 5
 Cross-sections included: 11
 Total panel (balanced) observations: 55

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.283432	0.009512	29.79785	0.0000
KAS	0.006561	0.000327	20.09006	0.0000
PERSEDIAAN	0.004060	0.000552	7.350459	0.0000
PIUTANG	-0.020214	0.000515	-39.25232	0.0000
R-squared	0.982965	Mean dependent var		0.162958
Adjusted R-squared	0.981963	S.D. dependent var		0.019231
S.E. of regression	0.002583	Akaike info criterion		-9.010017
Sum squared resid	0.000340	Schwarz criterion		-8.864029
Log likelihood	251.7755	Hannan-Quinn criter.		-8.953562
F-statistic	980.9584	Durbin-Watson stat		1.844094
Prob(F-statistic)	0.000000			