

LAMPIRAN

**Tabel
Hasil Uji Statistik Deskriptif**

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Perputaran Kas	106	.05	72.45	14.1342	16.73107
Perputaran Piutang	106	.52	.84	.6895	.05657
Perputaran Persediaan	106	-1.35	12.61	3.5433	2.43761
Kinerja Keuangan	106	-.20	.21	.0528	.06854
Valid N (listwise)	106				

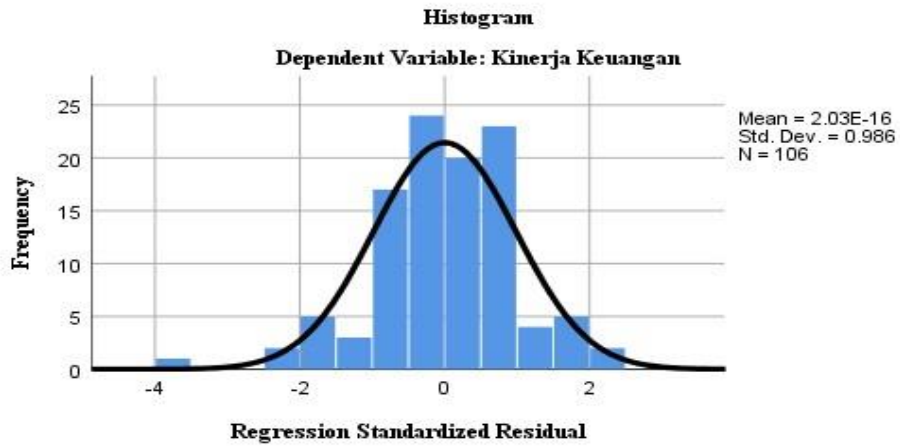
Sumber : Output SPSS 25, Data diolah (2019)

**Tabel Uji Normalitas
Metode Kolmogorov-Smirnov**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		106
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.06672224
Most Extreme Differences	Absolute	.081
	Positive	.052
	Negative	-.081
Test Statistic		.081
Asymp. Sig. (2-tailed)		.087 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

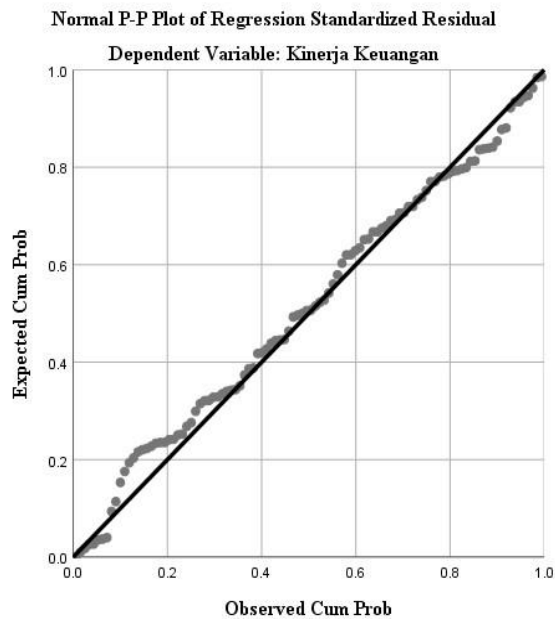
Sumber : Output SPSS 25, Data diolah (2019)

Hasil Uji Normalitas dengan menggunakan Grafik Histogram



Sumber : Output SPSS 25, Data diolah (2019)

Hasil Uji Normalitas dengan menggunakan Probability Plot



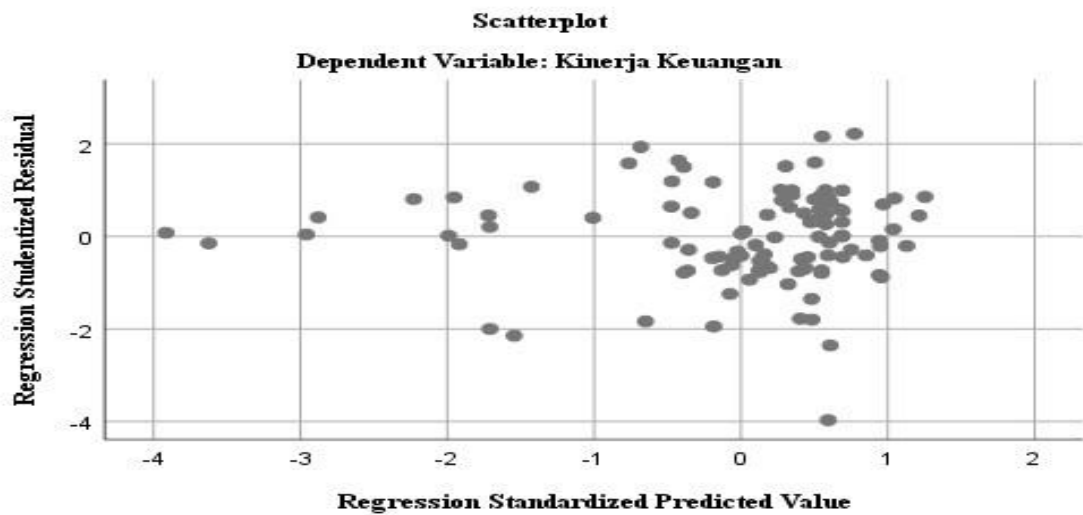
Sumber : Output SPSS 25, Data diolah (2019)

Hasil Uji Multikolinearitas

Coefficients^a								
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	.006	.082		.073	.942		
	Perputaran Kas	-.001	.000	-.228	-2.304	.023	.946	1.057
	Perputaran Piutang	.080	.117	.066	.686	.494	.993	1.007
	Perputaran Persediaan	.001	.003	.046	.460	.647	.943	1.060

a. Dependent Variable: Kinerja Keuangan

Sumber : Output SPSS 25, Data diolah (2019)



Hasil Uji Heteroskedastisitas

Sumber : Output SPSS 25, Data diolah (2019)

Hasil Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.229 ^a	.052	.025	.06770	1.433
a. Predictors: (Constant), Perputaran Persediaan, Perputaran Piutang, Perputaran Kas					
b. Dependent Variable: Kinerja Keuangan					

Sumber : Output SPSS 25, Data diolah (2019)

Hasil Uji Regresi Linear Berganda

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.006	.082		.073	.942
	Perputaran Kas	-.001	.000	-.228	-2.304	.023
	Perputaran Piutang	.080	.117	.066	.686	.494
	Perputaran Persediaan	.001	.003	.046	.460	.647
a. Dependent Variable: Kinerja Keuangan						

Sumber : Output SPSS 25, Data diolah (2019)

Hasil Uji T

Coefficients^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.006	.082		.073	.942		
	Perputaran Kas	-.001	.000	-.228	-2.304	.023	.946	1.057
	Perputaran Piutang	.080	.117	.066	.686	.494	.993	1.007
	Perputaran Persediaan	.001	.003	.046	.460	.647	.943	1.060

a. Dependent Variable: Kinerja Keuangan

Sumber : Output SPSS 25, Data diolah (2019)

Hasil Uji Koefisien Determinasi (R²)

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.229 ^a	.052	.025	.06770	1.433

c. Predictors: (Constant), Perputaran Persediaan, Perputaran Piutang, Perputaran Kas
d. Dependent Variable: Kinerja Keuangan

Sumber : Output SPSS 25, Data diolah (2019)

DAFTAR LAMPIRAN

No	Kode	Tahun	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	Net Profit Margin
			CTO	RTO	ITO	NPM
1	AGII	2014	7.272	0.667	-0.003	0.057
		2015	7.069	0.750	3.065	0.034
		2016	5.774	0.701	7.173	0.039
		2017	5.515	0.725	2.386	0.053
		2018	6.594	0.675	1.749	0.055
2	ALKA	2014	96.498	0.688	46.862	0.002
		2015	110.048	0.193	23.540	-0.002
		2016	0.125	0.519	34.515	0.000
		2017	123.568	0.954	39.071	0.008
		2018	65.504	0.861	68.077	0.006
3	ALMI	2014	8.471	0.677	1.730	0.006
		2015	80.056	0.397	2.341	-0.016
		2016	63.172	0.520	1.991	-0.004
		2017	71.139	0.836	2.374	0.002
		2018	102.116	0.557	2.941	0.001
4	AMFG	2014	3.730	0.652	2.539	0.125
		2015	3.596	0.666	2.567	0.093
		2016	5.946	0.670	2.118	0.125
		2017	11.651	0.672	2.032	0.010
		2018	13.824	0.685	2.023	0.001
5	ARNA	2014	40.561	0.719	12.609	0.163
		2015	49.367	0.678	8.877	0.055
		2016	365.653	0.691	5.626	0.060
		2017	55.282	0.699	5.668	0.071

		2018	20.449	0.656	0.075	0.080
6	ASII	2014	10.223	0.683	22.572	0.110
		2015	7.674	0.005	31.470	0.085
		2016	6.415	0.807	5.370	0.101
		2017	6.764	0.687	5.766	0.112
		2018	8.428	0.695	5.197	0.114
7	BAJA	2014	0.508	0.735	2.286	0.011
		2015	94.836	0.833	2.380	-0.007

No	Kode	Tahun	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	Net Profit Margin
			CTO	RTO	ITO	NPM
		2018	715.273	0.690	2.006	-0.076
8	BRAM	2014	5.402	0.999	58.600	1.000
		2015	0.049	0.651	2.192	0.060
		2016	30.740	0.041	2.029	0.101
		2017	37.226	0.702	2.134	0.102
		2018	13.712	0.911	0.999	0.073
9	BRPT	2014	10.148	0.527	6.387	-0.001
		2015	8.677	0.913	4.300	0.004
		2016	28.881	0.842	-0.065	0.143
		2017	5.381	0.744	5.582	0.114
		2018	2.354	0.617	5.622	0.084
10	BTON	2014	1.402	0.632	4.925	0.079
		2015	0.737	0.644	3.681	0.093
		2016	0.559	0.636	4.423	-0.095
		2017	0.772	0.751	5.255	0.129
		2018	0.885	0.732	5.414	0.237
11	BUDI	2014	0.523	0.612	5.195	0.012
		2015	72.451	0.778	4.271	0.009
		2016	23.026	0.424	0.043	0.016
		2017	20.087	0.726	3.234	0.018
		2018	44.281	0.413	2.562	0.019
12	CEKA	2014	129.153	0.689	5.279	0.011
		2015	180.923	0.623	11.363	0.031
		2016	26.131	0.685	4.787	0.607
		2017	254.238	0.673	5.729	0.025
		2018	525.037	0.667	6.208	0.026
13	DPNS	2014	1.942	0.635	1.504	0.109
		2015	1.382	0.675	1.562	0.083

		2016	1.065	0.601	1.726	0.086
		2017	1.089	0.755	1.515	0.054
		2018	1.662	0.777	1.632	0.079
14	EKAD	2014	45.664	0.702	1.811	0.077
		2015	16.943	0.655	1.942	0.088
		2016	7.878	0.700	2.040	0.159
		2017	6.216	0.691	1.930	0.118
		2018	6.562	0.694	1.794	0.100

No	Kode	Tahun	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	Net Profit Margin
			CTO	RTO	ITO	NPM
15	GDST	2014	4.933	0.635	4.140	-0.011
		2015	4.224	0.657	4.256	-0.060
		2016	4.247	0.601	3.063	0.042
		2017	6.946	0.665	4.629	0.008
		2018	13.833	0.635	6.711	0.025
16	GDYR	2014	16.968	15.139	3.290	0.017
		2015	26.714	4.241	0.075	-0.007
		2016	22.831	0.769	7.297	0.011
		2017	14.426	0.678	-0.282	-0.006
		2018	10.152	0.652	4.580	0.003
17	ICBP	2014	4.666	0.688	5.160	0.084
		2015	4.232	0.779	2.433	0.009
		2016	8.115	0.699	5.386	0.921
		2017	0.739	0.929	-0.031	0.995
		2018	5.681	0.681	4.643	0.121
18	IKAI	2014	325.710	0.740	1.492	-0.101
		2015	212.446	3.049	0.134	-0.771
		2016	233.383	2.510	1.732	-1.735
		2017	73.621	4.836	1.343	-3.277
		2018	0.296	0.941	1.106	6.321
19	INAI	2014	75.908	0.735	1.756	0.024
		2015	23.405	0.801	2.743	0.021
		2016	20.448	0.707	2.690	0.028
		2017	34.296	0.610	2.291	0.039
		2018	17.150	0.643	2.854	0.036
20	INCI	2014	2.118	0.687	3.411	0.100
		2015	2.606	0.755	3.849	0.124
		2016	3.409	0.780	3.876	0.057

		2017	6.002	0.747	5.551	0.061
		2018	7.534	0.748	4.277	0.045
21	INTP	2014	1.677	0.680	4.542	0.214
		2015	1.788	0.129	4.201	0.245
		2016	0.319	0.172	3.494	0.252
		2017	1.606	0.656	3.544	0.129
		2018	1.957	0.692	3.975	-6.204
22	KIAS	2014	3.524	0.721	2.064	0.103

No	Kode	Tahun	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	Net Profit Margin
			CTO	RTO	ITO	NPM
		2015	5.815	0.724	2.557	-0.205
		2016	19.468	0.657	4.532	-0.292
		2017	37.378	0.682	0.006	-0.105
		2018	34.774	0.664	1.319	-0.114
23	KRAS	2014	8.755	0.018	2.469	-0.139
		2015	7.159	0.629	-0.483	-0.236
		2016	67.651	0.633	1.722	-0.013
		2017	2.655	0.692	-0.020	-0.059
		2018	55.372	0.030	2.231	-0.029
24	LION	2014	2.002	0.723	1.057	0.130
		2015	2.076	0.704	1.104	0.118
		2016	1.839	0.696	0.974	0.112
		2017	1.924	0.670	0.917	0.027
		2018	2.782	0.712	1.116	0.035
25	LMSH	2014	5.929	0.665	4.647	0.030
		2015	4.192	0.932	0.224	0.011
		2016	4.566	0.658	-0.375	0.883
		2017	7.606	4.370	3.468	0.058
		2018	8.933	0.696	4.563	0.012
26	MLIA	2014	45.490	0.346	3.721	0.022
		2015	71.722	0.259	3.556	-0.027
		2016	107.207	0.563	3.578	0.002
		2017	76.616	0.940	5.359	0.008
		2018	67.575	0.719	5.406	0.034
27	NIKL	2014	23.918	0.020	2.405	-0.044
		2015	2.714	0.643	2.209	-0.438
		2016	8.869	0.665	2.800	0.019
		2017	8.524	0.206	3.222	0.009










		2018	12.742	0.696	2.797	-0.009
28	PICO	2014	15.969	0.809	3.263	-0.029
		2015	222.788	0.631	1.686	0.021
		2016	76.622	0.253	1.689	0.019
		2017	53.811	0.791	1.734	0.023
		2018	70.918	0.659	1.682	0.020
29	SKBM	2014	13.646	0.612	8.265	0.060
		2015	11.711	0.633	7.215	0.029

No	Kode	Tahun	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	Net Profit Margin
			CTO	RTO	ITO	NPM
		2016	14.853	0.770	0.960	0.015
		2017	9.870	0.717	4.010	0.014
		2018	7.138	0.710	3.850	0.008
30	SMCB	2014	35.682	0.684	7.266	0.064
		2015	21.665	0.674	8.181	0.022
		2016	19.661	0.651	9.037	-0.030
		2017	21.363	0.699	5.947	-0.081
		2018	23.468	0.628	6.226	-0.080
31	SMGR	2014	5.999	0.700	3.722	0.207
		2015	6.063	0.682	4.273	0.168
		2016	13.176	1.756	4.200	0.174
		2017	8.595	0.718	403.925	0.073
		2018	6.909	0.703	3.964	0.101
32	SRSN	2014	8.638	0.699	-1.349	0.031
		2015	27.607	0.998	1.327	0.029
		2016	52.766	0.998	1.094	0.022
		2017	88.639	0.617	1.027	0.034
		2018	71.179	0.729	1.257	0.064
33	TBMS	2014	52.819	0.999	16.892	0.007
		2015	13.746	0.731	17.935	0.015
		2016	27.493	0.576	17.935	0.015
		2017	60.674	0.713	12.522	0.012
		2018	71.127	0.563	13.013	0.009
34	TOTO	2014	12.205	0.536	2.409	0.143
		2015	18.153	0.668	2.060	0.125
		2016	13.111	0.641	1.714	0.081
		2017	14.964	0.691	1.721	0.128
		2018	14.583	0.642	1.615	0.156

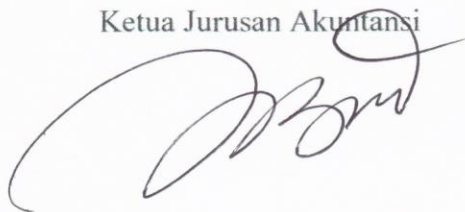
35	WTON	2014	4.516	0.693	3.168	0.098
		2015	2.849	0.706	2.730	0.065
		2016	5.973	0.696	2.960	0.081
		2017	10.944	0.789	3.399	0.064
		2018	9.224	1.516	3.510	0.070
36	ASII	2014	10.223	0.683	22.572	0.110
		2015	7.674	0.005	31.470	0.085
		2016	6.415	0.807	5.370	0.101
		2017	6.764	0.687	5.766	0.112
No	Kode	Tahun	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	Net Profit Margin
			CTO	RTO	ITO	NPM
		2018	8.428	0.695	5.197	0.114
37	INAI	2014	75.91	0.735	-1.756	0.024
		2015	23.40	0.801	-2.463	0.021
		2016	20.45	0.707	2.690	0.028
		2017	34.30	0.610	2.291	0.039
		2018	17.15	0.643	-2.854	0.036
38	ISSP	2014	21.25	0.471	-0.860	0.064
		2015	32.23	0.626	-0.865	0.044
		2016	116.46	0.660	-3.451	0.032
		2017	36.30	0.684	-0.122	0.002
		2018	22.19	0.652	1.018	0.011

**LEMBAR KONSULTASI
BIMBINGAN SKRIPSI MAHASISWA**

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Dosen Pembimbing : Hasri Nirmala Budiarti, SE, MM
Mulai Bimbingan : 2 Mei 2019

No.	Hari/Tanggal	Pokok Bahasan	Paraf Pembimbing
1	Senin, 22 April 2019	Revisi perubahan variabel	
2	Kamis, 2 Mei 2019	Revisi Bab 1	
3	Kamis, 16 Mei 2019	Revisi Bab 1 & Bab 2	
4	Senin, 20 Mei 2019	Revisi Bab 2 & Bab 3	
5	Kamis, 23 Mei 2019	Ttd Proposal	
6	Sabtu, 25 Mei 2019	Review proposal dan pembuatan PPT	
7	Kamis, 20 Juni 2019	Buat Bab 4 & Bab 5	
8	Kamis, 1 Agustus 2019	Revisi Bab 4	
9	Sabtu, 03 Agustus 2019	Bimbingan Bab 4 & Bab 5 ACC Skripsi	

Ketua Jurusan Akuntansi



(Ahmad Basid Hasibuan, S.E., M.Si.)

Jakarta, 05 Agustus 2019

Pembimbing



(Hasri Nirmala, SE, MM)

