

BAB V

SIMPULAN DAN REKOMENDASI

5.1 Simpulan

Penelitian ini dilakukan dengan tujuan untuk menganalisa pengaruh perputaran modal kerja, perputaran kas, dan perputaran piutang terhadap profitabilitas pada perusahaan *Property And RealEstate* yang terdaftar di Bursa Efek Indonesia tahun 2014-2016. Berdasarkan hasil penelitian dapat disimpulkan sebagai berikut:

1. Perputaran modal kerja (X1) tidak berpengaruh terhadap profitabilitas pada perusahaan *Property And Real Estate* yang terdaftar di Bursa Efek Indonesia tahun 2014-2016.
2. Perputaran kas (X2) tidak berpengaruh terhadap profitabilitas pada perusahaan *Property And Real Estate* yang terdaftar di Bursa Efek Indonesia tahun 2014-2016.
3. Perputaran piutang (X3) tidak berpengaruh terhadap profitabilitas pada perusahaan *Property And Real Estate* yang terdaftar di Bursa Efek Indonesia tahun 2014-2016.

5.2 Rekomendasi

Untuk Penelitian Selanjutnya berdasarkan hasil penelitian maka untuk merekonstruksi variabel Profitabilitas terhadap variabel bebas dapat menggunakan variabel likuiditas dan solvabilitas.

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Lampiran 1

Jadwal Penelitian

Kegiatan penelitian ini direncanakan berlangsung selama enam bulan dengan alokasi waktu seperti tercantum dalam tabel di bawah ini:

No	Tahap dan Kegiatan Penelitian	waktu (bulan)						
		1	2	3	4	5	6	7
1	Persiapan penyusunan proposal penelitian	XX						
2	Bimbingan penyusunan proposal penelitian		XX					
3	Seminar proposal penelitian			XX				
4	Pengumpulan data primer&sekunder				XX			
5	Pengolahan dan analisis data					XX		
6	Penyusunan laporan hasil penelitian						XX	
7	Ujian skripsi							XX

Lampiran 2

Populasi Perusahaan *Property and Real Estate* yang terdaftar di Bursa Efek Indonesia tahun 2014-2016

No	Kode	Nama Perusahaan	No	Kode	Nama Perusahaan
1	APLN	Agung Podomoro land tbk	24	JRPT	Jaya Real Property Tbk
2	ASRI	Alam sutera reality tbk	25	KIJA	Kawasan Industri Jababeka Tbk
3	BAPA	Bekasi Asri Pemula Tbk	26	LCGP	Eureka Prima Jaya Tbk
4	BCIP	Bumi Citra Permai Tbk	27	LPCK	Lippo Cikarang Tbk
5	BEST	Bekasi Fajar Industrial Estate Tbk	28	LPKR	Lippo Karawaci Tbk
6	BIKA	Binakarya Jaya Abadi Tbk	29	MDLN	Moderland Realty Tbk
7	BIPP	Bhuwanatala Indah Permai Tbk	30	MKPI	Metropolitan Kentjana Tbk
8	BKDP	Bukit Darmo Property Tbk	31	MMLP	Mega Manunggal Property Tbk
19	BKSL	Sentul City Tbk	32	MTLA	Metropolitan Land Tbk
10	BSDE	Bumi Serpong Damai Tbk	33	MTSM	Metro Realty Tbk
11	COWL	Cowell Development Tbk	34	NIRO	Nirvana development Tbk
12	CTRA	Ciputra Development Tbk	35	OMRE	Indonesia Prima Property Tbk
13	DART	Duta Abggada Realty Tbk	36	PPRO	PP Property Tbk
14	DILD	Intiland Development Tbk	37	PLIN	Plaza Indonesia Realty Tbk
15	ASRI	Alam sutera reality tbk	38	PUDP	Pudjiati Prestge Tbk
16	DUTI	Duta Pertiwi Tbk	39	PWON	Pakuwon Jati Tbk
17	ELTY	Bakrieland Development	40	RBMS	Rista Bintang Mahkota Sejahtera Tbk
18	EMDE	Megapolitan Development Tbk	41	RDTX	Roda Vivatex Tbk
19	FMII	Fortune Mate Indonesia Tbk	42	RODA	Pikko Land Development Tbk
20	GWSA	Green Wood Sejahtera Tbk	43	SCBD	Dadanayasa Arthatama Tbk
21	GAMA	Gading	44	SMDM	Surya Mas Duta

		Development Tbk			Makmur Tbk
22	GMTD	Goa Makassar Tourism Development Tbk	45	SMRA	Summarecon Agung Tbk
23	GPRA	Perdana Gapura Prima Tbk	46	TARA	Sitara Propertindo Tbk
			47	LAMI	Green Wood Sejahtera Tbk

Sumber : Sahamok.com (2017)

Lampiran 3

Sampel Perusahaan *Property And Real Estate* yang terdaftar di Bursa Efek Indonesia Tahun 2014-2016

No	Kode	Nama Perusahaan	No	Kode	Nama Perusahaan
1	APLN	Agung Podomoro Land Tbk	18	JRPT	Jaya Real Property Tbk
2	BAPA	Bekasi Asri Pemula Tbk	19	KIJA	Kawasan Industri Jababeka Tbk
3	BCIP	Bumi Citra Permai Tbk	20	LPCK	Lippo Cikarang Tbk
4	BEST	Bekasi Fajar Industrial Estate Tbk	21	LPKR	Lippo Karawaci Tbk
5	BIKA	Binakarya Jaya Abadi Tbk	22	MDLN	Moderland Realty Tbk
6	BKSL	Sentul City Tbk	23	MKPI	Metropolitan Kentjana Tbk
7	COWL	Cowell Development Tbk	24	MTLA	Metropolitan Land Tbk
8	CTRA	Ciputra Development Tbk	25	NIRO	Nirvana Development Tbk
9	DART	Duta Abggada Realty Tbk	26	OMRE	Indonesia Prima Property Tbk
10	DILD	Intiland Development Tbk	27	PLIN	Plaza Indonesia Realty Tbk
11	ASRI	Alam sutera reality tbk	28	PUDP	Pudjiati Prestge Tbk
12	DUTI	Duta Pertiwi Tbk	29	PWON	Pakuwon Jati Tbk
13	EMDE	Megapolitan Development Tbk	30	RBMS	Rista Bintang Mahkota Sejahtera Tbk
14	FMII	Fortune Mate Indonesia Tbk	31	RDTX	Roda Vivatex Tbk
15	GWSA	Green Wood Sejahtera Tbk	32	RODA	Pikko Land Development Tbk
16	GAMA	Gading Development Tbk	33	SCBD	Dadanayasa Arthatama Tbk
17	GMTD	Goa Makassar Tourism Development Tbk	34	SMRA	Summarecon Agung Tbk
			35	TARA	Sitara Propertindo Tbk

Sumber : Data Dikelola (2018)

Lampiran 4

No	Kode Perusahaan	Tahun	Laba Setelah Pajak	Total Aset	Return On Investment (%)
1	APLN	2014	983.875.368	23.686.158.211	4,15
	APLN	2015	241.656.969	9.781.717.728	2,47
	APLN	2016	1.157.109.688	11.246.276.530	10,28
2	BAPA	2014	7.046.505.797	176.171.620.663	3,99
	BAPA	2015	1.385.373.448	175.743.601.667	7,88
	BAPA	2016	1.798.314.370	179.260.878.116	10,03
3	BCIP	2014	30.513.627.864	590.329.940.916	5,16
	BCIP	2015	3.759.780.966	672.572.034.823	5,59
	BCIP	2016	49.624.355.711	788.805.194.631	6,29
4	BEST	2014	391.352.903.299	3.652.993.439.542	10,71
	BEST	2015	214.155.173.397	4.631.315.439.422	4,62
	BEST	2016	338.312.377.520	5.205.373.116.830	6,49
5	BIKA	2014	7.503.012.316	93.672.453.847	8,09
	BIKA	2015	75.079.725.097	2.137.499.950.786	3,51
	BIKA	2016	80.286.056.164	2.400.682.388.179	3,34
6	BKSL	2014	40.788.335.885	9.796.065.262.250	4,16
	BKSL	2015	66.937.116.420	11.145.896.809.593	6,00
	BKSL	2016	562.230.562.000	11.359.506.311.011	4,94
7	COWL	2014	165.397.041.451	3.682.393.492.170	4,49
	COWL	2015	174.809.293.323	3.540.585.749.217	4,93
	COWL	2016	20.923.852.067	3.493.055.380.115	5,99
8	CTRA	2014	1.794.142.840.271	23.283.477.620.916	7,71
	CTRA	2015	17.403.890.000	26.258.718.000	66,28
	CTRA	2016	1.170.706.000	29.072.250.000	4,03
9	DART	2014	408.108.626	5.114.273.658	7,97
	DART	2015	179.008.683	5.739.863.241	3,11
	DART	2016	192.211.614	6.066.257.596	3,16
10	DILD	2014	432.389.873.794	9.004.884.010.541	4,80
	DILD	2015	419.924.904.250	10.288.572.076.882	4,08
	DILD	2016	292.729.179.325	11.840.059.936.442	2,47
11	ASRI	2014	1.176.955.123	16.924.366.954	6,95
	ASRI	2015	686.484.951	18.709.870.126	3,66
	ASRI	2016	520.649.362	20.186.130.682	2,57
12	DUTI	2014	704.651.459.402	8.024.311.044.118	8,78
	DUTI	2015	674.019.130.707	9.014.911.216.451	7,47
	DUTI	2016	835.889.569.058	9.692.217.785.825	8,62

13	EMDE	2014	45.023.513.886	1.179.018.690.672	3,81
	EMDE	2015	61.293.453.534	1.196.040.969.781	5,12
	EMDE	2016	65.756.118.197	1.363.641.661.657	4,82
14	FMII	2014	2.423.674.916	459.446.166.174	5,27
	FMII	2015	159.505.139.120	584.000.536.156	2,73
	FMII	2016	276.909.152.732	771.547.611.433	3,58
15	GWSA	2014	171.745.364.480	2.292.661.995.500	7,49
	GWSA	2015	1.264.138.544.097	6.805.277.762.308	1,85
	GWSA	2016	210.038.384.736	6.963.273.062.204	3,01
16	GAMA	2014	47.282.552.970	1.390.092.733.576	3,40
	GAMA	2015	4.980.106.484	1.336.562.720.363	3,72
	GAMA	2016	1.198.836.967	1.344.868.368.117	8,91
17	GMTD	2014	120.000.195.583	1.524.317.216.546	7,87
	GMTD	2015	119.789.629.085	1.273.990.253.786	9,40
	GMTD	2016	85.839.474.168	1.229.172.450.340	6,98
18	JRPT	2014	714.531.063	6.684.262.908	10,68
	JRPT	2015	871.269.642	7.578.101.438	11,49
	JRPT	2016	1.014.232.173	8.484.436.652	11,95
19	KIJA	2014	405.692.446.709	8.505.270.447.485	4,76
	KIJA	2015	354.886.404.683	9.740.694.660.705	3,64
	KIJA	2016	416.061.311.203	10.733.598.205.115	3,87
20	LPCK	2014	844.123.258.897	4.309.824.234.265	19,58
	LPCK	2015	887.864.892.856	5.476.757.336.509	16,21
	LPCK	2016	607.395.761.345	5.653.153.184.505	10,74
21	LPKR	2014	2.996.883.861.857	37.761.220.693.695	7,93
	LPKR	2015	616.915.000.000	41.326.558.200	14,93
	LPKR	2016	1.636.156.000.000	45.603.683.432	35,88
22	MDLN	2014	6.858.927.849	10.446.907.695.182	6,56
	MDLN	2015	885.206.030.354	12.843.050.665.229	6,89
	MDLN	2016	501.679.359.486	14.540.108.285.179	3,45
23	MKPI	2014	443.084.000.000	4.316.214.200	102
	MKPI	2015	894.444.765	5.709.371.889	1,56
	MKPI	2016	1.191.768.453.650	6.612.201.654	180
24	MTLA	2014	309.217.292	3.250.717.743	9,51
	MTLA	2015	238.637.079	3.620.742.578	6,59
	MTLA	2016	309.279.940	3.932.529.273	7,86
25	NIRO	2014	108.451.032.156	3.037.200.775.668	3,57

	NIRO	2015	42.149.191.610	3.138.623.297.753	13,42
	NIRO	2016	31.336.684.656	3.791.983.263.313	8,26
26	OMRE	2014	107.056.814.569	815.338.709.481	13,13
	OMRE	2015	240.344.070.972	3.718.676.302.822	6,46
	OMRE	2016	315.417.220.496	4.264.983.383.118	7,39
27	PLIN	2014	358.244.143	4.544.932.176	7,88
	PLIN	2015	288.741.530	4.671.089.985	6,18
	PLIN	2016	731.181.507	4.586.569.370	1,59
28	PUDP	2014	15.051.709.941	401.794.311.717	3,74
	PUDP	2015	27.939.419.820	445.919.320.351	6,26
	PUDP	2016	22.852.883.834	531.168.640.936	4,30
29	PWON	2014	2.597.078.888	16.770.742.538	1,54
	PWON	2015	1.408.605.517	18.778.122.467	7,50
	PWON	2016	1.776.412.002	20.674.141.654	8,59
30	RBMS	2014	4.333.750.377	155.939.885.534	2,77
	RBMS	2015	34.617.842.157	191.275.595.985	1,80
	RBMS	2016	6.468.179.715	167.489.721.985	3,86
31	RDTX	2014	232.634.563.044	1.643.441.092.309	1,41
	RDTX	2015	260.638.132.889	1.872.158.609.529	1,39
	RDTX	2016	258.948.179.433	2.101.753.788.854	1,23
32	RODA	2014	517.557.620.084	3.067.688.575.340	1,68
	RODA	2015	479.642.073.280	3.232.242.644.731	1,48
	RODA	2016	61.152.185.891	3.428.743.677.749	1,78
33	SCBD	2014	131.543.017	5.569.183.172	2,36
	SCBD	2015	159.009.055	5.566.425.030	2,85
	SCBD	2016	335.066.370	5.714.281.871	5,86
34	SMRA	2014	1.387.516.904	15.379.478.994	9,02
	SMRA	2015	1.064.079.939	18.758.262.022	5,67
	SMRA	2016	605.050.858	20.810.319.657	2,90
35	TARA	2014	172.709.667.345	1.317.074.896.137	1,31
	TARA	2015	221.415.264.223	1.294.372.965.059	1,71
	TARA	2016	317.244.658.192	1.218.023.176.513	2,60

Lampiran 5

No	Kode Perusahaan	Tahun	Penjualan Bersih	Rata-rata Modal Kerja	Perputaran Modal Kerja (kali)
1	APLN	2014	5.296.565.860	4.231.442.183	1,25
	APLN	2015	5.971.581.977	4.536.334.464	1,32
	APLN	2016	6.006.952.123	4.985.381.355	1,20
2	BAPA	2014	45.435.885.620	49.772.888.735	0,91
	BAPA	2015	24.144.133.759	50.465.575.459	0,48
	BAPA	2016	34.022.502.954	53.610.137.333	0,63
3	BCIP	2014	215.981.034.965	125.113.854.574	1,73
	BCIP	2015	170.737.112.014	127.552.394.834	1,34
	BCIP	2016	227.824.738.771	152.682.280.352	1,49
4	BEST	2014	839.637.332.535	142.475.099.382	5,89
	BEST	2015	686.980.990.156	152.107.763.636	4,52
	BEST	2016	824.408.087.980	169.541.788.115	4,86
5	BIKA	2014	957.415.176.865	866.702.150.093	1,10
	BIKA	2015	1.013.949.535.101	618.749.975.393	1,64
	BIKA	2016	631.183.291.034	700.341.194.090	0,90
6	BKSL	2014	712.472.394.627	734.658.912.819	0,97
	BKSL	2015	559.801.139.534	735.349.715.510	0,76
	BKSL	2016	1.206.574.998.918	780.711.029.886	1,55
7	COWL	2014	566.385.701.354	673.993.302.054	0,84
	COWL	2015	583.329.689.427	587.069.593.397	0,99
	COWL	2016	570.072.055.705	600.065.338.003	0,95
8	CTRA	2014	634.423.590.231	114.213.707.771	5,55
	CTRA	2015	751.428.634.576	130.502.215.642	5,76
	CTRA	2016	673.931.556.024	140.297.927.985	4,80
9	DART	2014	12.879.844.662	3.246.828.439	3,97
	DART	2015	8.427.069.247	3.428.403.826	2,46
	DART	2016	7.547.375.131	3.623.348.540	2,08
10	DILD	2014	94.125.979.210	25.530.690.797	3,69
	DILD	2015	220.090.047.026	47.708.286.183	4,61
	DILD	2016	227.645.960.736	50.574.780.224	4,50
11	ASRI	2014	3.630.914.079	3.185.596.967	1,14
	ASRI	2015	2.783.700.318	3.330.120.831	0,84
	ASRI	2016	2.715.688.780	3.593.922.541	0,76
12	DUTI	2014	154.341.939.568	62.484.175.933	2,47
	DUTI	2015	168.681.240.046	83.853.143.849	2,01

	DUTI	2016	201.945.916.181	89.934.756.790	2,25
13	EMDE	2014	311.279.776.496	602.964.693.571	0,52
	EMDE	2015	325.313.686.454	659.934.116.417	0,49
	EMDE	2016	330.444.925.707	687.992.002.736	0,48
14	FMII	2014	4.448.546.621	142.910.730.218	0,03
	FMII	2015	23.886.062.854	222.635.160.018	0,11
	FMII	2016	40.207.343.560	336.354.726.990	0,12
15	GWSA	2014	176.000.943.214	985.726.812.765	0,18
	GWSA	2015	83.739.395.532	314.447.289.090	0,27
	GWSA	2016	141.439.630.076	324.239.383.708	0,44
16	GAMA	2014	154.187.673.595	545.811.627.692	0,28
	GAMA	2015	119.810.618.136	548.280.228.862	0,22
	GAMA	2016	53.677.931.667	548.835.474.375	0,10
17	GMTD	2014	31.663.897.038	333.173.577.502	0,10
	GMTD	2015	31.904.529.295	277.128.646.612	0,12
	GMTD	2016	2.901.889.706	319.379.410.074	0,01
18	JRPT	2014	1.936.340.442	3.201.931.306	0,60
	JRPT	2015	2.150.206.788	4.140.931.140	0,52
	JRPT	2016	2.381.022.659	4.906.398.903	0,49
19	KIJA	2014	279.906.522.616	233.091.820.690	1,20
	KIJA	2015	3.139.920.233.816	248.887.713.529	12,62
	KIJA	2016	2.931.015.007.454	281.924.529.040	10,40
20	LPCK	2014	1.792.376.641.870	133.145.958.394	13,46
	LPCK	2015	2.120.553.079.169	181.664.788.418	11,67
	LPCK	2016	1.544.898.127.282	212.134.576.485	7,28
21	LPKR	2014	116.550.417.470	88.232.452.160	1,32
	LPKR	2015	891.017.843.200	94.583.821.810	9,42
	LPKR	2016	1.053.782.723.120	110.375.696.158	9,55
22	MDLN	2014	2.725.007.238.904	533.110.568.154	5,11
	MDLN	2015	2.849.685.595.416	605.745.683.867	4,70
	MDLN	2016	2.360.530.874.951	659.533.400.046	3,58
23	MKPI	2014	1.154.895.230	1.073.431.774	1,08
	MKPI	2015	2.094.491.654	1.414.597.939	1,48
	MKPI	2016	2.564.831.899	1.857.452.423	1,38
24	MTLA	2014	1.117.732.408	2.037.136.276	0,55
	MTLA	2015	1.089.217.674	2.213.216.725	0,49
	MTLA	2016	1.143.372.190	2.502.402.530	0,46
25	NIRO	2014	245.385.905.043	174.026.427.189	1,41
	NIRO	2015	505.050.683.830	274.433.449.905	1,84
	NIRO	2016	263.633.645.672	297.368.206.620	0,89

26	OMRE	2014	247.295.677.198	332.639.882.300	0,74
	OMRE	2015	262.234.886.917	343.699.019.161	0,76
	OMRE	2016	242.237.199.644	411.802.192.768	0,59
27	PLIN	2014	1.521.681.297	2.367.131.193	0,64
	PLIN	2015	1.644.546.338	2.406.569.383	0,68
	PLIN	2016	1.659.204.584	2.285.244.690	0,73
28	PUDP	2014	84.604.863.931	288.293.699.722	0,29
	PUDP	2015	136.479.911.542	310.154.783.362	0,44
	PUDP	2016	144.016.776.007	329.529.518.376	0,44
29	PWON	2014	38.722.729.421	8.283.070.780	4,67
	PWON	2015	46.250.527.378	9.455.055.977	4,89
	PWON	2016	48.411.048.135	11.019.693.800	4,39
30	RBMS	2014	49.251.127.287	66.083.853.154	0,75
	RBMS	2015	16.970.149.091	86.608.825.447	0,20
	RBMS	2016	17.945.077.363	80.936.923.260	0,22
31	RDTX	2014	431.414.723.990	135.177.450.002	3,19
	RDTX	2015	422.254.497.423	158.956.494.873	2,66
	RDTX	2016	406.872.943.034	182.846.312.794	2,23
32	RODA	2014	685.034.406.501	102.130.572.550	6,71
	RODA	2015	1.055.922.632.197	125.487.377.506	8,41
	RODA	2016	514.177.471.849	138.143.356.436	3,72
33	SCBD	2014	963.242.136	1.889.627.314	0,51
	SCBD	2015	1.014.197.332	1.973.950.140	0,51
	SCBD	2016	1.042.958.048	2.060.951.146	0,51
34	SMRA	2014	5.333.593.142	2.996.318.222	1,78
	SMRA	2015	5.623.560.624	3.764.874.957	1,49
	SMRA	2016	5.397.948.907	4.082.777.743	1,32
35	TARA	2014	172.709.667.345	103.982.636.432	1,66
	TARA	2015	221.415.264.223	104.574.203.696	2,12
	TARA	2016	317.244.658.192	105.226.519.069	0,30

Lampiran 6

No	Kode Perusahaan	Tahun	Penjualan Bersih	Rata-rata Kas	Perputaran Kas (kali)
1	APLN	2014	5.296.565.860	3.756.750.871	1,41
	APLN	2015	5.971.581.977	3.615.323.072	1,65
	APLN	2016	6.006.952.123	2.033.625.081	2,95
2	BAPA	2014	45.435.885.620	4.996.294.536	9,09
	BAPA	2015	24.144.133.759	3.140.198.747	7,69
	BAPA	2016	34.022.502.954	2.615.849.078	13,01
3	BCIP	2014	215.981.034.965	6.669.726.784	32,38
	BCIP	2015	170.737.112.014	5.295.950.137	32,24
	BCIP	2016	227.824.738.771	8.891.667.627	25,62
4	BEST	2014	839.637.332.535	70.673.947.666	11,88
	BEST	2015	686.980.990.156	507.243.494.886	1,35
	BEST	2016	824.408.087.980	599.468.857.040	1,38
5	BIKA	2014	957.415.176.865	74.170.525.479	12,91
	BIKA	2015	1.013.949.535.101	82.016.032.187	12,36
	BIKA	2016	631.183.291.034	73.222.694.082	8,62
6	BKSL	2014	712.472.394.627	246.706.638.604	2,89
	BKSL	2015	559.801.139.534	284.077.357.460	1,97
	BKSL	2016	1.206.574.998.918	153.386.382.606	7,87
7	COWL	2014	566.385.701.354	131.412.915.633	4,31
	COWL	2015	583.329.689.427	156.103.260.515	3,74
	COWL	2016	570.072.055.705	59.974.158.145	9,51
8	CTRA	2014	634.423.590.231	144.417.163.874	43,93
	CTRA	2015	751.428.634.576	151.707.218.294	49,53
	CTRA	2016	673.931.556.024	173.379.282.494	38,87
9	DART	2014	12.879.844.662	77.395.403.004	16,64
	DART	2015	8.427.069.247	63.895.297.656	13,19
	DART	2016	7.547.375.131	116.603.058.145	6,47
10	DILD	2014	94.125.979.210	20.022.756.424	4,70
	DILD	2015	220.090.047.026	47.839.257.692	4,60
	DILD	2016	227.645.960.736	47.342.736.649	4,81
11	ASRI	2014	3.630.914.079	1.420.558.332	2,56
	ASRI	2015	2.783.700.318	1.199.948.050	2,32
	ASRI	2016	2.715.688.780	1.233.117.780	2,20
12	DUTI	2014	154.341.939.568	102.729.812.703	1,50
	DUTI	2015	168.681.240.046	176.352.103.328	0,96
	DUTI	2016	201.945.916.181	148.367.038.928	1,36
13	EMDE	2014	311.279.776.496	79.393.200.081	3,92

	EMDE	2015	325.313.686.454	127.054.477.065	2,56
	EMDE	2016	330.444.925.707	155.448.589.979	2,13
14	FMII	2014	4.448.546.621	2.884.917.029	1,54
	FMII	2015	23.886.062.854	5.723.110.918	4,17
	FMII	2016	40.207.343.560	3.155.270.149	12,74
15	GWSA	2014	176.000.943.214	54.415.282.547	3,23
	GWSA	2015	83.739.395.532	134.875.157.674	0,62
	GWSA	2016	141.439.630.076	139.869.349.253	1,01
16	GAMA	2014	154.187.673.595	95.326.382.553	1,62
	GAMA	2015	119.810.618.136	57.144.557.936	2,10
	GAMA	2016	53.677.931.667	57.031.612.270	0,94
17	GMTD	2014	31.663.897.038	55.399.523.046	0,57
	GMTD	2015	31.904.529.295	31.127.465.239	1,02
	GMTD	2016	2.901.889.706	24.421.894.828	0,12
18	JRPT	2014	1.936.340.442	689.688.687	2,81
	JRPT	2015	2.150.206.788	313.873.449	6,85
	JRPT	2016	2.381.022.659	392.356.591	6,07
19	KIJA	2014	279.906.522.616	297.373.749.922	0,94
	KIJA	2015	3.139.920.233.816	413.403.642.886	7,60
	KIJA	2016	2.931.015.007.454	395.932.685.930	7,40
20	LPCK	2014	1.792.376.641.870	431.313.335.054	4,16
	LPCK	2015	2.120.553.079.169	552.913.483.394	3,84
	LPCK	2016	1.544.898.127.282	846.970.615.338	1,82
21	LPKR	2014	116.550.417.470	176.458.437.775	0,66
	LPKR	2015	891.017.843.200	45.023.237.477	19,79
	LPKR	2016	1.053.782.723.120	45.248.511.826	23,29
22	MDLN	2014	2.725.007.238.904	803.138.040.312	3,39
	MDLN	2015	2.849.685.595.416	841.817.044.851	3,39
	MDLN	2016	2.360.530.874.951	718.044.631.332	3,29
23	MKPI	2014	1.154.895.230	1.245.052.345	0,93
	MKPI	2015	2.094.491.654	1.516.474.654	1,38
	MKPI	2016	2.564.831.899	827.688.943	3,10
24	MTLA	2014	1.117.732.408	342.282.226	3,27
	MTLA	2015	1.089.217.674	259.265.689	4,20
	MTLA	2016	1.143.372.190	263.397.713	4,34
25	NIRO	2014	245.385.905.043	44.516.716.143	5,51
	NIRO	2015	505.050.683.830	46.736.228.058	10,81
	NIRO	2016	263.633.645.672	52.663.500.158	5,01
26	OMRE	2014	247.295.677.198	106.060.520.546	2,33
	OMRE	2015	262.234.886.917	60.714.613.318	4,32

	OMRE	2016	242.237.199.644	66.285.072.648	3,65
27	PLIN	2014	1.521.681.297	6.090.041.123	0,25
	PLIN	2015	1.644.546.338	7.615.006.650	0,22
	PLIN	2016	1.659.204.584	5.989.302.005	0,28
28	PUDP	2014	84.604.863.931	50.814.979.914	1,66
	PUDP	2015	136.479.911.542	59.311.936.599	2,30
	PUDP	2016	144.016.776.007	80.021.047.012	1,80
29	PWON	2014	38.722.729.421	2.475.964.371	15,64
	PWON	2015	46.250.527.378	1.451.207.038	31,87
	PWON	2016	48.411.048.135	2.266.127.276	21,36
30	RBMS	2014	49.251.127.287	44.861.241.936	1,10
	RBMS	2015	16.970.149.091	38.074.131.632	0,45
	RBMS	2016	17.945.077.363	25.038.979.177	0,72
31	RDTX	2014	431.414.723.990	46.109.156.400	9,36
	RDTX	2015	422.254.497.423	84.891.810.756	4,97
	RDTX	2016	406.872.943.034	98.959.515.149	4,11
32	RODA	2014	685.034.406.501	63.621.894.225	10,77
	RODA	2015	1.055.922.632.197	70.627.319.027	14,95
	RODA	2016	514.177.471.849	95.521.455.858	5,38
33	SCBD	2014	963.242.136	1.158.624.140	0,83
	SCBD	2015	1.014.197.332	669.642.351	1,51
	SCBD	2016	1.042.958.048	597.402.303	1,75
34	SMRA	2014	5.333.593.142	2.119.960.599	2,52
	SMRA	2015	5.623.560.624	1.637.163.562	3,43
	SMRA	2016	5.397.948.907	1.789.873.748	3,02
35	TARA	2014	172.709.667.345	24.390.931.021	7,08
	TARA	2015	221.415.264.223	72.528.546.532	3,05
	TARA	2016	317.244.658.192	66.983.195.762	0,47

Lampiran 7

No	Kode Perusahaan	Tahun	Penjualan Kredit	Rata-rata Piutang	Perputaran Piutang (kali)
1	APLN	2014	5.296.565.860	142.148.354	37,26
	APLN	2015	5.971.581.977	91.039.631	65,59
	APLN	2016	6.006.952.123	111.041.350	54,10
2	BAPA	2014	45.435.885.620	610.825.332	74,38
	BAPA	2015	24.144.133.759	732.550.000	32,96
	BAPA	2016	34.022.502.954	158.125.000	21,52
3	BCIP	2014	215.981.034.965	7.101.219.840	30,41
	BCIP	2015	170.737.112.014	8.242.759.683	20,71
	BCIP	2016	227.824.738.771	7.946.429.822	28,67
4	BEST	2014	839.637.332.535	33.706.415.302	24,91
	BEST	2015	686.980.990.156	102.063.915.625	6,73
	BEST	2016	824.408.087.980	191.968.347.105	4,29
5	BIKA	2014	957.415.176.865	33.365.464.627	28,69
	BIKA	2015	1.013.949.535.101	29.887.915.178	33,93
	BIKA	2016	631.183.291.034	34.226.651.598	18,44
6	BKSL	2014	712.472.394.627	151.124.800.000	4,71
	BKSL	2015	559.801.139.534	200.213.224.139	2,80
	BKSL	2016	1.206.574.998.918	217.744.572.663	5,54
7	COWL	2014	566.385.701.354	73.886.801.654	7,67
	COWL	2015	583.329.689.427	11.560.708.030	50,46
	COWL	2016	570.072.055.705	15.456.740.059	36,88
8	CTRA	2014	634.423.590.231	305.902.354.588	4,39
	CTRA	2015	751.428.634.576	449.149.235.678	4,95
	CTRA	2016	673.931.556.024	764.528.278.900	3,89
9	DART	2014	12.879.844.662	14.370.151.248	0,17
	DART	2015	8.427.069.247	18.954.831.434	0,13
	DART	2016	7.547.375.131	27.019.564.483	0,06
10	DILD	2014	94.125.979.210	34.118.635.488	2,76
	DILD	2015	220.090.047.026	35.512.273.613	6,20
	DILD	2016	227.645.960.736	35.460.094.026	6,42
11	ASRI	2014	3.630.914.079	65.827.497	55,16
	ASRI	2015	2.783.700.318	249.806.207	11,14
	ASRI	2016	2.715.688.780	278.726.007	9,74
12	DUTI	2014	154.341.939.568	19.094.314.078	8,08
	DUTI	2015	168.681.240.046	14.553.561.646	11,59
	DUTI	2016	201.945.916.181	32.467.948.321	6,22
13	EMDE	2014	311.279.776.496	161.687.389.771	1,93

	EMDE	2015	325.313.686.454	107.499.823.968	3,03
	EMDE	2016	330.444.925.707	146.196.411.271	2,26
14	FMII	2014	4.448.546.621	1.073.321.131	4,14
	FMII	2015	23.886.062.854	4.134.318.532	5,78
	FMII	2016	40.207.343.560	4.494.981.572	8,94
15	GWSA	2014	176.000.943.214	4.392.551.133	40,07
	GWSA	2015	83.739.395.532	8.408.422.179	9,96
	GWSA	2016	141.439.630.076	8.849.257.494	15,98
16	GAMA	2014	154.187.673.595	28.006.543.261	5,51
	GAMA	2015	119.810.618.136	3.229.201.147	37,10
	GAMA	2016	53.677.931.667	2.402.481.783	22,34
17	GMTD	2014	31.663.897.038	1.684.967.070	18,79
	GMTD	2015	31.904.529.295	1.199.878.465	26,59
	GMTD	2016	2.901.889.706	263.003.518	11,03
18	JRPT	2014	1.936.340.442	955.844.063	2,03
	JRPT	2015	2.150.206.788	612.148.773	3,51
	JRPT	2016	2.381.022.659	318.583.005	7,47
19	KIJA	2014	279.906.522.616	11.149.287.428	25,11
	KIJA	2015	3.139.920.233.816	403.794.657.056	7,78
	KIJA	2016	2.931.015.007.454	731.981.901.887	4,00
20	LPCK	2014	1.792.376.641.870	68.820.900.587	26,04
	LPCK	2015	2.120.553.079.169	209.660.603.616	10,11
	LPCK	2016	1.544.898.127.282	185.285.395.625	8,34
21	LPKR	2014	116.550.417.470	947.553.882.292	0,12
	LPKR	2015	891.017.843.200	424.218.350.009	2,10
	LPKR	2016	1.053.782.723.120	817.141.908.880	1,29
22	MDLN	2014	2.725.007.238.904	31.179.186.540	87,40
	MDLN	2015	2.849.685.595.416	48.513.167.026	58,74
	MDLN	2016	2.360.530.874.951	120.087.441.360	19,66
23	MKPI	2014	1.154.895.230	8.118.278.719	0,14
	MKPI	2015	2.094.491.654	32.991.930.028	0,06
	MKPI	2016	2.564.831.899	27.276.809.942	0,09
24	MTLA	2014	1.117.732.408	324.037.076	3,45
	MTLA	2015	1.089.217.674	224.864.840	4,84
	MTLA	2016	1.143.372.190	187.118.481	6,11
25	NIRO	2014	245.385.905.043	17.170.338.442	14,29
	NIRO	2015	505.050.683.830	338.797.800.330	1,49
	NIRO	2016	263.633.645.672	295.107.647.260	0,89
26	OMRE	2014	247.295.677.198	9.383.484.953	26,35
	OMRE	2015	262.234.886.917	2.809.590.749	93,34

	OMRE	2016	242.237.199.644	16.459.103.331	14,72
27	PLIN	2014	1.521.681.297	189.402.825	8,03
	PLIN	2015	1.644.546.338	182.505.266	9,01
	PLIN	2016	1.659.204.584	176.654.175	9,39
28	PUDP	2014	84.604.863.931	4.144.874.827	20,41
	PUDP	2015	136.479.911.542	4.326.242.810	31,55
	PUDP	2016	144.016.776.007	5.870.842.346	24,53
29	PWON	2014	38.722.729.421	151.673.903.000	0,26
	PWON	2015	46.250.527.378	133.856.812.358	0,35
	PWON	2016	48.411.048.135	118.648.002.500	0,41
30	RBMS	2014	49.251.127.287	7.226.161.277	6,82
	RBMS	2015	16.970.149.091	5.435.117.423	3,12
	RBMS	2016	17.945.077.363	3.982.398.622	4,51
31	RDTX	2014	431.414.723.990	36.037.439.442	11,97
	RDTX	2015	422.254.497.423	28.276.809.942	14,93
	RDTX	2016	406.872.943.034	26.427.242.364	15,40
32	RODA	2014	685.034.406.501	61.660.357.241	11,11
	RODA	2015	1.055.922.632.197	33.871.142.003	31,17
	RODA	2016	514.177.471.849	61.936.923.101	8,30
33	SCBD	2014	963.242.136	765.821.473	1,26
	SCBD	2015	1.014.197.332	823.188.650	1,23
	SCBD	2016	1.042.958.048	242.471.702	4,30
34	SMRA	2014	5.333.593.142	78.643.203	67,82
	SMRA	2015	5.623.560.624	145.192.126	38,73
	SMRA	2016	5.397.948.907	515.307.088	10,48
35	TARA	2014	172.709.667.345	6.032.564.076	28,63
	TARA	2015	221.415.264.223	10.126.952.845	21,86
	TARA	2016	317.244.658.192	1.627.491.699	19,49

Lampiran 8

Tabel durbin watson

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
71	1.5865	1.6435	1.5577	1.6733	1.5284	1.7041	1.4987	1.7358	1.4685	1.7685
72	1.5895	1.6457	1.5611	1.6751	1.5323	1.7054	1.5029	1.7366	1.4732	1.7688
73	1.5924	1.6479	1.5645	1.6768	1.5360	1.7067	1.5071	1.7375	1.4778	1.7691
74	1.5953	1.6500	1.5677	1.6785	1.5397	1.7079	1.5112	1.7383	1.4822	1.7694
75	1.5981	1.6521	1.5709	1.6802	1.5432	1.7092	1.5151	1.7390	1.4866	1.7698
76	1.6009	1.6541	1.5740	1.6819	1.5467	1.7104	1.5190	1.7399	1.4909	1.7701
77	1.6036	1.6561	1.5771	1.6835	1.5502	1.7117	1.5228	1.7407	1.4950	1.7704
78	1.6063	1.6581	1.5801	1.6851	1.5535	1.7129	1.5265	1.7415	1.4991	1.7708
79	1.6089	1.6601	1.5830	1.6867	1.5568	1.7141	1.5302	1.7423	1.5031	1.7712
80	1.6114	1.6620	1.5859	1.6882	1.5600	1.7153	1.5337	1.7430	1.5070	1.7716
81	1.6139	1.6639	1.5888	1.6898	1.5632	1.7164	1.5372	1.7438	1.5109	1.7720
82	1.6164	1.6657	1.5915	1.6913	1.5663	1.7176	1.5406	1.7446	1.5146	1.7724
83	1.6188	1.6675	1.5942	1.6928	1.5693	1.7187	1.5440	1.7454	1.5183	1.7728
84	1.6212	1.6693	1.5969	1.6942	1.5723	1.7199	1.5472	1.7462	1.5219	1.7732
85	1.6235	1.6711	1.5995	1.6957	1.5752	1.7210	1.5505	1.7470	1.5254	1.7736
86	1.6258	1.6728	1.6021	1.6971	1.5780	1.7221	1.5536	1.7478	1.5289	1.7740
87	1.6280	1.6745	1.6046	1.6985	1.5808	1.7232	1.5567	1.7485	1.5322	1.7745
88	1.6302	1.6762	1.6071	1.6999	1.5836	1.7243	1.5597	1.7493	1.5356	1.7749
89	1.6324	1.6778	1.6095	1.7013	1.5863	1.7254	1.5627	1.7501	1.5388	1.7754
90	1.6345	1.6794	1.6119	1.7026	1.5889	1.7264	1.5656	1.7508	1.5420	1.7758
91	1.6366	1.6810	1.6143	1.7040	1.5915	1.7275	1.5685	1.7516	1.5452	1.7763
92	1.6387	1.6826	1.6166	1.7053	1.5941	1.7285	1.5713	1.7523	1.5482	1.7767
93	1.6407	1.6841	1.6188	1.7066	1.5966	1.7295	1.5741	1.7531	1.5513	1.7772
94	1.6427	1.6857	1.6211	1.7078	1.5991	1.7306	1.5768	1.7538	1.5542	1.7776
95	1.6447	1.6872	1.6233	1.7091	1.6015	1.7316	1.5795	1.7546	1.5572	1.7781
96	1.6466	1.6887	1.6254	1.7103	1.6039	1.7326	1.5821	1.7553	1.5600	1.7785
97	1.6485	1.6901	1.6275	1.7116	1.6063	1.7335	1.5847	1.7560	1.5628	1.7790
98	1.6504	1.6916	1.6296	1.7128	1.6086	1.7345	1.5872	1.7567	1.5656	1.7795
99	1.6522	1.6930	1.6317	1.7140	1.6108	1.7355	1.5897	1.7575	1.5683	1.7799
100	1.6540	1.6944	1.6337	1.7152	1.6131	1.7364	1.5922	1.7582	1.5710	1.7804
101	1.6558	1.6958	1.6357	1.7163	1.6153	1.7374	1.5946	1.7589	1.5736	1.7809
102	1.6576	1.6971	1.6376	1.7175	1.6174	1.7383	1.5969	1.7596	1.5762	1.7813
103	1.6593	1.6985	1.6396	1.7186	1.6196	1.7392	1.5993	1.7603	1.5788	1.7818
104	1.6610	1.6998	1.6415	1.7198	1.6217	1.7402	1.6016	1.7610	1.5813	1.7823
105	1.6627	1.7011	1.6433	1.7209	1.6237	1.7411	1.6038	1.7617	1.5837	1.7827
106	1.6644	1.7024	1.6452	1.7220	1.6258	1.7420	1.6061	1.7624	1.5861	1.7832
107	1.6660	1.7037	1.6470	1.7231	1.6277	1.7428	1.6083	1.7631	1.5885	1.7837
108	1.6676	1.7050	1.6488	1.7241	1.6297	1.7437	1.6104	1.7637	1.5909	1.7841
109	1.6692	1.7062	1.6505	1.7252	1.6317	1.7446	1.6125	1.7644	1.5932	1.7846
110	1.6708	1.7074	1.6523	1.7262	1.6336	1.7455	1.6146	1.7651	1.5955	1.7851
111	1.6723	1.7086	1.6540	1.7273	1.6355	1.7463	1.6167	1.7657	1.5977	1.7855
112	1.6738	1.7098	1.6557	1.7283	1.6373	1.7472	1.6187	1.7664	1.5999	1.7860
113	1.6753	1.7110	1.6574	1.7293	1.6391	1.7480	1.6207	1.7670	1.6021	1.7864

114	1.6768	1.7122	1.6590	1.7303	1.6410	1.7488	1.6227	1.7677	1.6042	1.7869
115	1.6783	1.7133	1.6606	1.7313	1.6427	1.7496	1.6246	1.7683	1.6063	1.7874
116	1.6797	1.7145	1.6622	1.7323	1.6445	1.7504	1.6265	1.7690	1.6084	1.7878
117	1.6812	1.7156	1.6638	1.7332	1.6462	1.7512	1.6284	1.7696	1.6105	1.7883
118	1.6826	1.7167	1.6653	1.7342	1.6479	1.7520	1.6303	1.7702	1.6125	1.7887
119	1.6839	1.7178	1.6669	1.7352	1.6496	1.7528	1.6321	1.7709	1.6145	1.7892
120	1.6853	1.7189	1.6684	1.7361	1.6513	1.7536	1.6339	1.7715	1.6164	1.7896
121	1.6867	1.7200	1.6699	1.7370	1.6529	1.7544	1.6357	1.7721	1.6184	1.7901
122	1.6880	1.7210	1.6714	1.7379	1.6545	1.7552	1.6375	1.7727	1.6203	1.7905
123	1.6893	1.7221	1.6728	1.7388	1.6561	1.7559	1.6392	1.7733	1.6222	1.7910
124	1.6906	1.7231	1.6743	1.7397	1.6577	1.7567	1.6409	1.7739	1.6240	1.7914
125	1.6919	1.7241	1.6757	1.7406	1.6592	1.7574	1.6426	1.7745	1.6258	1.7919
126	1.6932	1.7252	1.6771	1.7415	1.6608	1.7582	1.6443	1.7751	1.6276	1.7923
127	1.6944	1.7261	1.6785	1.7424	1.6623	1.7589	1.6460	1.7757	1.6294	1.7928
128	1.6957	1.7271	1.6798	1.7432	1.6638	1.7596	1.6476	1.7763	1.6312	1.7932
129	1.6969	1.7281	1.6812	1.7441	1.6653	1.7603	1.6492	1.7769	1.6329	1.7937
130	1.6981	1.7291	1.6825	1.7449	1.6667	1.7610	1.6508	1.7774	1.6346	1.7941
131	1.6993	1.7301	1.6838	1.7458	1.6682	1.7617	1.6523	1.7780	1.6363	1.7945
132	1.7005	1.7310	1.6851	1.7466	1.6696	1.7624	1.6539	1.7786	1.6380	1.7950
133	1.7017	1.7319	1.6864	1.7474	1.6710	1.7631	1.6554	1.7791	1.6397	1.7954
134	1.7028	1.7329	1.6877	1.7482	1.6724	1.7638	1.6569	1.7797	1.6413	1.7958
135	1.7040	1.7338	1.6889	1.7490	1.6738	1.7645	1.6584	1.7802	1.6429	1.7962
136	1.7051	1.7347	1.6902	1.7498	1.6751	1.7652	1.6599	1.7808	1.6445	1.7967

Lampiran 9

Berita Acara Bimbingan Skripsi



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BERITA ACARA BIMBINGAN SKRIPSI

Nama Penyaji : Zumrotul Ainiyah
N IM : 14 311 009
Program Studi : Manajemen
Alamat / Tlp : Banyuwangi Manyar Gresik
0858 0618 5425
Judul Skripsi : Pengaruh Literasi Keuangan Terhadap Kinerja Usaha Pengelolaan Keuangan Pendapatan dan Keberlanjutan UMKM Jilbab di Desa Banyuwangi

Pembimbing I : Rahmat Agus Santoso, SE.,MM
Pembimbing II : Alkusani, S.E., MM
Konsultasi:

Tanggal	Paraf Pembimbing II	KETERANGAN
18/2/2018		Penom.
13/2/18		Canali -
12/12/18		Call
25/12/18		SEKELUAS / ALLY PAPER
11/1/19		Proposal / Bimbing Aca.
16/3/2018		Call
20/3/18		Interaksi has Pulang
13/4/18		Call
2/6/2018		Call / Bimbing Aca.

Tanggal Pengajuan : 2017/10/31
Batas Akhir Bimbingan : 2018/10/31
Selesai Penulisan :
Tanggal Diujikan :

Prodi Manajemen

Anita Handayani., SE., M.S.M

Dosen Pembimbing I

Rahmat Agus Santoso, SE.,MM

Dosen Pembimbing II

Alkusani, S.E., MM

Lampiran 10

HASIL SPSS PERPUTARAN MODAL KERJA PERPUTARAN KAS DAN PERPUTARAN PIUTANG TERHADAP PROFITABILITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		105	
Normal Parameters ^a	Mean	.0000000	
	Std. Deviation	.81676737	
Most Extreme Differences	Absolute	.088	
	Positive	.088	
	Negative	-.049	
Kolmogorov-Smirnov Z		.905	
Asymp. Sig. (2-tailed)		.386	
Monte Carlo Sig. (2-tailed)	Sig.	.372 ^c	
	99% Confidence Interval	Lower Bound	.359
		Upper Bound	.384

a. Test distribution is Normal.

c. Based on 10000 sampled tables with starting seed 299883525.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	9.675	3.421		2.828	.006		
	Perputaran_Moda_Kerja	.213	.755	.030	.282	.779	.879	1.138
	Perputaran_Kas	.173	.230	.079	.754	.453	.877	1.140
	Perputaran_Piutang	-.127	.105	-.119	-1.205	.231	.988	1.012

a. Dependent Variable: Return_On_Invesment

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.159 ^a	.025	-.004	20.64314	2.088

a. Predictors: (Constant), Perputaran_Piutang, Perputaran_Moda_Kerja, Perputaran_Kas

b. Dependent Variable: Return_On_Invesment

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.859	3.113		2.846	.005
	Perputaran_Moda_Kerja	.073	.687	.011	.107	.915
	Perputaran_Kas	.161	.209	.080	.770	.443
	Perputaran_Piutang	-.146	.096	-.151	-1.528	.130

a. Dependent Variable: AbsUt

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.675	3.421		2.828	.006
	Perputaran_Moda_Kerja	.213	.755	.030	.282	.779
	Perputaran_Kas	.173	.230	.079	.754	.453
	Perputaran_Piutang	-.127	.105	-.119	-1.205	.231

a. Dependent Variable: Return_On_Invesment

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1083.702	2	541.851	1.283	.282 ^a
	Residual	43073.970	102	422.294		
	Total	44157.672	104			

a. Predictors: (Constant), perputaran piutang , perputaran kas

b. Dependent Variable: return on inesment