

Lampiran 1. Daftar Perusahaan Manufaktur yang Menjadi Sampel Penelitian.

No	Kode Perusahaan	Nama Perusahaan
1.	ADES	Akasha Wira International Tbk
2.	AISA	Tiga Pilar Sejahtera Food Tbk
3.	AKPI	Argha Karya Prima Industry Tbk
4.	ALDO	Alkindo Naratama Tbk
5.	ALMI	Alumindo Light Metal Industry Tbk
6.	ALTO	Tri Banyan Tirta Tbk
7.	AMFG	Asahimas Flat Glass Tbk
8.	APLI	Asiaplast Industries Tbk
9.	ARGO	Argo Pantes Tbk
10.	ARNA	Arwana Citra Mulia Tbk
11.	ASII	Astra International Tbk
12.	AUTO	Astra Otoporats Tbk
13.	BAJA	Saranacentral Bajatama Tbk
14.	BATA	Sepatu Bata Tbk
15.	BIMA	Primarindo Asia Infrastructure Tbk
16.	BOLT	Garuda Metalindo Tbk
17.	BRNA	Berlina Tbk
18.	BTON	Betonjaya Manunggal Tbk
19.	BUDI	Budi Acid Jaya Tbk
20.	CEKA	Wilmar Cahaya Indonesia Tbk
21.	CINT	Chitose Internasional Tbk

No	Kode Perusahaan	Nama Perusahaan
22.	CPIN	Charoen Pokphand Indonesia Tbk
23.	DAJK	Dwi Aneka Jaya Kemasindo Tbk
24.	DLTA	Delta Djakarta Tbk
25.	DPNS	Duta Pertiwi Nusantara Tbk
26.	DVLA	Darya Varia Laboratoria Tbk
27.	EKAD	Ekadharma Internasional Tbk
28.	ETWA	Eterindo Wahanatama Tbk
29.	FASW	Fajar Surya Wisesa Tbk
30.	GDST	Gunawan Dianjaya Steel Tbk
31.	GGRM	Gudang Garam Tbk
32.	GJTL	Gajah Tunggal Tbk
33.	GOLL	Golden Plantation Tbk
34.	HDTX	Panasia Indonesia Resources Tbk
35.	HMSP	Hanjaya Mandala Sampoerna Tbk
26.	ICBP	Indofood CBP Sukses Makmur Tbk
37.	IGAR	Champion Pacific Indonesia Tbk
38.	IMAS	Indomobil sukses Internasional Tbk
39.	IMPC	Impack Pratama Industri Tbk
40.	INAF	Indofarma (Persero) Tbk
41.	INAI	Indal Aluminium Industry Tbk
42.	INCI	Intanwijaya Internasional Tbk

No	Kode Perusahaan	Nama Perusahaan
43.	INDF	Indofood Sukses Makmur Tbk
44.	INDS	Indospring Tbk
45.	INTP	Indocement Tunggul Prakarsa Tbk
46.	ISSP	Steel Pipe Industry Tbk
47.	JECC	Jembo Cable Company Tbk
48.	JPFA	Japfa Comfeed Indonesia Tbk
49.	JPRS	Jaya Pari Steel Tbk
50.	KAEF	Kimia Farma Tbk
51.	KBLI	KMI Wire and Cable Tbk
52.	KBLM	Kabelindo Murni Tbk
53.	KDSI	Kedaung Setia Industrial Tbk
54.	KIAS	Keramika Indonesia Asosiasi Tbk
55.	KICI	Kedaung Indah Can Tbk
56.	KINO	Kino Indonesia Tbk
57.	KLBF	Kalbe Farma Tbk
58.	KRAH	Grand Kartech Tbk
59.	LION	Lion Metal Works Tbk
60.	LMPI	Langgeng Makmur Industri Tbk
61.	LMSH	Lionmesh Prima Tbk
62.	LPIN	Multi Prima Sejahtera Tbk
63.	MAIN	Malindo Feedmill Tbk

No	Kode Perusahaan	Nama Perusahaan
64.	MBTO	Martina Berto Tbk
65.	MERCK	Merck Tbk
66.	MLBI	Multi Bintang Indonesia Tbk
67.	MLIA	Mulia Industrindo Tbk
68.	MRAT	Mustika Ratu Tbk
69.	MYOR	Mayora Indah Tbk
70.	NIIPS	Nipress Tbk
71.	PICO	Pelangi Indah Canindo Tbk
72.	PRAS	Prima Alloy Steel Universal
73.	PSDN	Prasidha Aneka Niaga Tbk
74.	PYFA	Pyridam Farma Tbk
75.	RICY	Ricky Putra Globalindo Tbk
76.	ROTI	Nippon Indosari Corporindo Tbk
77.	SCCO	Supreme Cable Manufacturing & Commerce Tbk
78.	SIAP	Sekawan Intipratama Tbk
79.	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
80.	SIMA	Siwani Makmur Tbk
81.	SIPD	Sierad Produce Tbk
82.	SKBM	Sekar Bumi Tbk
83.	SKLT	Sekar Laut Tbk
84.	SMBR	Semen Baturaja Tbk

No	Kode Perusahaan	Nama Perusahaan
85.	SMCB	Holcim Indonesia Tbk
86.	SMGR	Semen Indonesia (persero) Tbk
87.	SMSM	Selamat Sempurna Tbk
88.	SPMA	Suparma Tbk
89.	SRSN	Indo Acidatama Tbk
90.	STAR	Star Petrochem Tbk
91.	STTP	Siantar Top Tbk
92.	SULI	SLJ Global Tbk
93.	TALF	Tunas Alfin Tbk
94.	TARA	Sitara Propertindo Tbk
95.	TIRT	Tirta Mahakam Resources Tbk
96.	TOTO	Surya Toto Indonesia Tbk
97.	TRIS	Trisula International Tbk.
98.	TRST	Trias Sentosa Tbk
99.	TSPC	Tempo Scan Pasific Tbk
100.	ULTJ	Ultrajaya Milk Industry Tbk
101.	UNIT	Nusantara Inti Corpora Tbk
102.	VOKS	Voksel Electric Tbk
103.	WIIM	Wismilak Inti Makmur Tbk
104.	WTON	Wijaya Karya Beton Tbk
105.	YPAS	Yanaprima Hastapersada Tbk

Lampiran 2. Tabulasi Data Perhitungan Variabel – Variabel.

NO	Perusahaan	Tahun	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	ROA
1	ADES	2012	17.6085856	6.8494773	3.6058719	0.214282
2		2013	16.1018937	6.6813006	2.7728197	0.126186
3		2014	22.1824314	6.3301434	3.1578342	0.061775
4		2015	25.1852061	5.8416014	3.4434069	0.050272
5		2016	29.8956958	6.3863174	4.3951018	0.072902
6	AISA	2012	7.4577742	5.3155588	4.584787	0.065587
7		2013	19.3747567	5.5391841	3.8653298	0.069058
8		2014	6.7051419	4.5712957	3.6210992	0.051249
9		2015	6.6600206	3.6180547	3.3723005	0.041248
10		2016	14.8018633	0.5051487	2.6724947	0.077716
11	AKPI	2012	20.0933128	5.4551393	5.27421	0.018145
12		2013	24.080665	4.665499	5.0447611	0.016608
13		2014	26.3336948	4.7806363	5.9356978	0.015563
14		2015	37.6172454	4.6599535	5.6349377	0.009588
15		2016	28.4321971	4.9750186	6.6212806	0.020029
16	ALDO	2012	57.2917454	5.0789274	7.1745717	0.061616
17		2013	57.7078553	4.3601767	6.0637154	0.074928
18		2014	58.5257614	4.6149393	6.0110689	0.059025
19		2015	59.5885424	3.4154905	6.4673709	0.061486
20		2016	75.3842745	4.0826596	4.9708648	0.065788
21	ALMI	2012	43.8846868	14.3954317	5.3909805	0.007414
22		2013	76.0233241	15.6438591	3.3633755	0.009491
23		2014	84.0830594	21.6999831	2.715496	0.000606
24	ALTO	2012	28.5641169	6.7811853	4.2483088	0.018292
25		2013	9.1883713	3.6857927	3.706434	0.008026
26	AMFG	2012	4.6277023	29.4116254	5.847879	0.111256
27		2013	4.2612543	25.1479056	3.6576259	0.095598
28		2014	3.7299442	31.979326	3.8581297	0.117047
29		2015	3.5955662	16.5013853	3.5719076	0.079935
30		2016	5.946209	10.4635301	3.2327288	0.047311
31	APLI	2012	16.1540999	7.0675567	7.8112934	0.012591
32		2013	12.017205	6.6939809	6.1094259	0.006198
33		2014	14.8731897	6.3503484	7.3393806	0.035246
34		2015	95.1182632	6.289583	6.9477923	0.006008
35		2016	122.611451	8.8429742	9.5260483	0.079847
36	ARGO	2013	42.869379	37.9986835	3.6707652	0.034861

NO	Perusahaan	Tahun	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	ROA
37	ARNA	2012	40.4351008	106.560433	2.5919268	0.169289
38		2014	40.5609131	94.621603	19.0259219	0.20767
39		2015	49.3671287	82.3107572	14.1220377	0.04977
40	ASII	2012	15.5634362	9.8808848	11.1349588	0.106274
41		2013	13.0946913	11.1717422	10.6715795	0.122327
42		2014	10.2233204	8.1885758	10.3690124	0.093739
43		2015	7.6741938	5.9394115	8.4866933	0.063614
44		2016	6.414708	5.5766199	8.0121857	0.069894
45	AUTO	2012	16.2758554	12.5472427	8.5184791	0.127895
46		2014	89.1733435	119.857301	6.3178976	0.066313
47		2015	10.4077111	11.0067108	5.7631259	0.022505
48		2016	2.3953348	12.137502	6.1313184	0.033083
49	BAJA	2012	11.8801354	6.9373476	4.3588396	0.023012
50		2016	27.7340961	10.7890796	2.4585464	0.035001
51	BATA	2012	71.3184968	32.6540658	1.9283954	0.120785
52		2013	141.764157	32.4215075	2.1438106	0.06519
53		2015	56.5267947	41.9241214	0.0063208	0.162865
54		2016	52.4763032	33.9681438	1.8712255	0.052479
55	BIMA	2012	48.7113082	21.0813157	3.2742546	0.026205
56		2014	26.1775592	18.2084752	3.786968	0.096571
57		2016	12.7346554	11.829329	2.1952764	0.191239
58	BOLT	2015	19.0259335	6.1405624	2.3171059	0.106334
59		2016	11.0412918	6.6744949	2.5500256	0.115637
60	BRNA	2012	20.1076153	6.1996209	5.0733578	0.084626
61		2014	13.9133038	6.5419975	6.1924357	0.042725
62		2016	9.6405754	5.1934689	5.4876988	0.006064
63	BTON	2012	1.6907924	9.3376348	12.3061547	0.170652
64		2013	1.9477039	9.0106134	7.6361742	0.146948
65		2014	1.4020239	9.5195357	6.7041739	0.043293
66		2015	0.7372301	7.6300697	5.8634214	0.034534
67	BUDI	2012	20.3573177	21.6038796	6.0825292	0.002211
68		2013	33.7651512	17.7827202	8.4779366	0.017998
69		2014	51.7228644	16.8017227	11.4338452	0.011516
70		2015	72.4505459	22.7405085	11.1148683	0.006452
71		2016	23.0259509	24.4543405	6.0731141	0.001318
72	CEKA	2012	81.8020523	10.6254473	2.7219609	0.056772
73		2013	112.12468	25.0608109	6.816293	0.060833

NO	Perusahaan	Tahun	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	ROA
74		2014	129.153357	32.6734115	8.2653706	0.031929
75		2015	180.922997	33.852886	7.0772815	0.071711
76	CINT	2014	4.8031244	4.9205626	4.1827416	0.069504
77	CINT	2015	4.5086754	5.6012362	3.2156875	0.076695
78		2016	5.2450047	7.1235699	2.9210388	0.051634
79	CPIN	2012	23.2792814	13.7568386	5.8954874	0.217099
80		2013	24.4229648	12.2136851	5.5358344	0.160836
81		2014	28.6956922	10.6826105	5.9805782	0.083761
82		2015	23.4840139	10.5068139	5.1084449	0.07424
83		2016	18.2884973	15.6269489	6.0098568	0.09194
84	DAJK	2013	6.6159709	2.1535266	2.9551284	0.060297
85		2014	9.8955121	2.2735666	2.4732595	0.047613
86	DLTA	2012	6.4000404	10.5995538	1.7127007	0.286353
87		2013	5.5244512	15.0967599	1.616906	0.311979
88		2014	4.9747807	12.7936748	1.4340541	0.290412
89		2015	3.4572655	8.6829097	1.2510313	0.184957
90		2016	2.8756729	11.1893333	1.2825548	0.212481
91	DPNS	2012	3.2809709	7.9139005	3.1953019	0.362066
92		2013	2.3457879	8.3219907	2.5782994	0.080385
93		2014	1.9423421	9.4119466	2.2631169	0.054032
94		2015	1.381711	8.8607629	2.2714255	0.035919
95		2016	1.0652362	9.704614	2.5276688	0.033801
96	DVLA	2012	3.958471	3.3446556	3.4725726	0.13856
97		2013	3.6143716	3.1982643	2.5980696	0.105707
98		2014	3.4572355	3.5340546	2.3913498	0.065464
99		2015	3.5104694	3.8966896	2.9520946	0.078396
100		2016	3.6528766	3.5998075	3.1824771	0.099312
101	EKAD	2012	57.1102403	8.4380406	3.6809123	0.13216
102		2013	51.4708341	7.4648732	3.1652283	0.114815
103		2014	45.6637866	7.7244859	2.8932459	0.099546
104		2015	16.9434981	7.3905664	2.7467008	0.120712
105		2016	7.877547	7.4926031	3.1012982	0.129089
106	ETWA	2012	137.759608	6.5099908	24.4113535	0.040168
107	FASW	2012	69.2989188	7.0347653	5.3751162	0.000949
108		2014	77.2434385	6.4266883	6.5995675	0.015543
109		2016	10.0105885	11.3539825	5.8763225	0.090643
110	GDST	2012	9.6795047	19.3833759	4.1567226	0.040028

NO	Perusahaan	Tahun	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	ROA
111		2013	5.0406073	10.8199358	6.0100809	0.077118
112		2016	4.2473797	10.9924185	4.8778646	0.02521
113	GGRM	2012	41.1885744	42.5916311	2.596968	0.098019
114		2013	41.2184845	30.98226	0.2709899	0.086348
115		2014	43.5702546	34.9675635	0.3074733	0.09267
116		2015	32.6219549	45.3916822	1.5245439	0.1017
117		2016	35.303843	41.7021143	1.595094	0.104621
118	GJTL	2012	16.8696766	7.7373653	12.3358893	0.087977
119		2013	8.5100446	6.7001307	13.6156481	0.007839
120		2014	9.9001699	6.8988775	11.6116618	0.016164
121		2016	19.5118948	7.4606263	9.8711792	0.03351
122	GOLL	2014	0.5207255	43.3572096	3.4862314	0.003526
123		2016	69.7407726	29.9154049	2.0183098	0.003366
124	HDTX	2012	68.6454662	6.3193977	4.5522907	0.002277
125	HMSP	2015	99.8633341	56.6518634	3.6876266	0.272642
126		2016	28.1823676	35.2728828	3.7187945	0.300229
127	ICBP	2013	4.557141	61.6807284	7.9693783	0.105092
128		2014	4.6658003	34.7003675	7.7165646	0.102846
129		2015	8.6452734	31.7042695	8.2545278	0.110056
130		2016	4.3003326	34.5516535	8.3464006	0.125642
131	IGAR	2012	5.9185466	5.2772841	5.6963429	0.142496
132		2013	19.2798123	5.3050626	5.9000197	0.111297
133		2014	43.1214078	5.3662609	5.6883685	0.156901
134		2015	16.5333756	4.9714492	4.9670603	0.133919
135		2016	9.441616	6.0457314	5.8118034	0.157704
136	IMAS	2012	14.4159221	13.5736045	5.5050816	0.05115
137		2013	17.0544288	11.1195918	4.1981662	0.027835
138	IMPC	2014	3.706649	8.5830127	1.8510599	0.166867
139		2015	4.4662577	7.9312934	1.545215	0.077457
140		2016	3.5296697	7.8466987	1.5242446	0.055282
141	INAF	2012	7.0422126	8.122957	4.4430089	0.035659
142		2014	10.7426781	6.0261156	6.1014244	0.000933
143		2015	7.220838	8.5775805	5.0320202	0.004281
144	INAI	2012	151.660861	5.39656	2.1095186	0.037822
145		2013	60.256509	4.7548862	2.1433208	0.006554
146		2014	55.6503248	4.9281879	2.7072667	0.024584
147		2015	23.4047029	4.1786522	4.0008336	0.021511

NO	Perusahaan	Tahun	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	ROA
148		2016	20.4479331	2.6318574	4.0228165	0.026551
149	INCI	2012	1.1402415	4.4690011	5.1486975	0.033595
150		2013	1.4054968	12.2862818	7.1037437	0.07589
151		2014	2.1183151	72.0998887	6.1220188	0.074519
152		2015	2.6060669	19.9216461	5.4297982	0.100036
153		2016	3.4090269	8.2783303	6.3210506	0.037085
154	INDF	2012	3.8042894	19.0324814	5.1135846	0.080476
155		2013	4.2749842	17.1195464	5.4446192	0.043751
156		2014	4.5712248	18.029581	5.5959451	0.060753
157		2015	4.7046093	19.6397286	5.8236576	0.040395
158		2016	5.0495143	18.4083124	5.8795235	0.064094
159	INDS	2012	16.7239362	6.4013222	2.4737169	0.324562
160		2013	8.7786394	6.4573928	3.0197122	0.067201
161		2014	9.1868281	6.1065525	3.5931306	0.055925
162		2015	19.6717129	5.3701317	2.9001845	0.000757
163		2016	11.1021828	5.7614062	2.8728461	0.020004
164	INTP	2012	1.9944222	7.9303814	6.4476465	0.209332
165		2013	1.6204458	7.5430151	0.7042457	0.188381
166		2014	1.676743	7.7754059	6.9505774	0.182587
167		2015	1.787699	6.9149395	6.0404805	0.157631
168		2016	1.676185	6.0906712	5.3291353	0.0952
169	ISSP	2013	52.9401243	4.8205803	1.7235389	0.046332
170		2014	21.2502871	4.0422714	1.3537263	0.03948
171		2015	32.2317403	4.9562757	1.2670189	0.029182
172	JECC	2012	35.4645182	10.9125413	3.7681	0.044814
173		2013	88.7180022	5.6639738	3.2709714	0.018191
174		2015	44.7398107	4.5769595	4.1180688	0.001814
175		2016	17.5816796	5.0808007	4.6218446	0.083431
176	JPFA	2012	20.9810687	23.9341354	4.6691789	0.098032
177		2013	16.3550659	21.9552581	4.2561674	0.042945
178		2014	19.4548573	21.4012605	4.2658473	0.024465
179		2015	29.9735193	21.324962	3.8275325	0.030565
180		2016	15.0248552	23.552206	3.8017502	0.112805
181	JPRS	2012	75.5633215	10.6495742	5.3301621	0.024109
182		2013	4.5179505	8.1085851	3.6747665	0.039957
183	KAEF	2012	14.4770675	11.7614443	5.1882624	0.099099
184		2013	12.236931	10.3525534	5.2178817	0.087236

NO	Perusahaan	Tahun	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	ROA
185		2014	9.3456885	9.4561234	6.8071506	8.56E-05
186		2015	9.3978848	9.90192	9.6564318	5.76E-05
187		2016	10.4836617	10.0042193	10.6220528	0.079071
188	KBLI	2012	25.9122783	7.6821912	7.5932563	0.107757
189		2013	39.9218581	6.3706647	7.6746675	0.054996
190		2014	55.0554457	5.0482156	7.7183676	0.052402
191		2015	113.170649	5.3128963	8.4933119	0.074347
192		2016	58.1595366	5.2774811	7.410448	0.178655
193	KBLM	2012	91.4420852	4.7955747	6.4025881	0.032967
194		2013	79.6835666	4.5224591	6.8635405	0.011735
195		2014	34.8168895	4.2542838	8.7206322	0.031842
196		2015	47.2430161	6.0736002	7.6142599	0.0195
197		2016	25.7918604	11.115071	6.0878641	0.033243
198	KDSI	2012	119.77708	6.562038	6.8582243	0.064563
199		2013	26.8054421	6.214423	8.0204985	0.042345
200		2014	20.5387997	6.1057261	8.2137032	0.047575
201		2015	18.9888674	5.4610423	6.444129	0.009745
202		2016	23.0944862	5.7148676	6.3597188	0.041258
203	KIAS	2012	6.9299108	2.915967	3.7105923	0.033137
204		2013	4.1000962	6.6173977	3.7168998	0.033185
205		2014	3.5238985	126.654515	3.1927889	0.039208
206	KICI	2012	22.3013956	10.3641973	1.9935673	0.023795
207		2013	20.8424957	13.1622702	1.6695983	0.075481
208		2014	22.499442	15.7638305	1.6908161	0.048617
209		2016	34.3276175	9.113651	1.4454384	0.002596
210	KINO	2015	10.1467987	3.9639983	6.2245747	0.08191
211		2016	6.7003316	3.9748897	5.5458812	0.055141
212	KLBF	2012	6.5701807	8.1771986	3.7181782	0.18848
213		2013	9.7392141	8.101414	3.2203724	0.174144
214		2015	7.7548568	7.6722746	3.0509861	0.150236
215		2016	6.9018655	7.8373818	3.1149835	0.154399
216	KRAH	2013	39.9677837	4.8141048	1.5151558	0.096479
217		2014	26.5049928	3.39705	0.7673315	0.066222
218		2016	35.1662584	3.9571844	0.6607233	0.001381
219	LION	2012	1.7786587	9.2617416	1.9476442	0.196942
220		2013	1.6429398	7.600186	1.6931615	0.129895
221		2014	2.0015787	6.4200249	1.6249136	0.081655

NO	Perusahaan	Tahun	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	ROA
222		2015	2.0711048	5.3477886	1.6464381	0.077381
223		2016	1.8393772	4.7258891	1.475706	0.053674
224	LMPI	2012	63.4337272	3.3716342	2.7250492	0.002872
225		2014	70.5760301	5.2593719	1.9745603	0.002115
226		2015	54.8622644	3.7544481	1.8055327	0.005003
227		2016	70.1398581	1.6495336	1.6001868	0.008556
228	LMSH	2012	10.9729068	7.9826997	5.9008697	0.321146
229		2013	6.7882296	9.7526395	6.3604289	0.101504
230		2014	5.9286965	10.2909228	6.7411799	0.052911
231		2015	4.191532	7.7628563	6.1383602	0.014534
232		2016	4.5659448	7.848448	4.2746517	0.038401
233	LPIN	2012	1.6051736	4.1378741	1.6093475	0.09636
234		2013	1.5287516	4.584735	1.3682651	0.043561
235		2015	2.4367174	4.1092632	1.1896448	0.001571
236	MAIN	2012	37.6900984	19.102694	10.8097116	0.168023
237		2013	48.3681039	18.7388671	10.6194003	0.109119
238		2016	15.6386108	14.5654285	7.3455378	0.074043
239	MBTO	2012	4.6469808	48.6652393	6.4450363	0.07469
240		2013	7.6756058	45.5288291	5.9433454	0.02642
241		2014	15.1137842	54.7385793	5.1731466	0.004723
242		2016	0.2069519	38.7460768	3.8357721	0.012414
243	MERCK	2012	4.6811772	10.6937466	2.799137	0.189326
244		2013	7.2851163	11.7202997	2.663699	0.251734
245		2014	3.909115	6.1872842	1.8693391	0.253241
246		2015	4.9389234	6.4687033	2.8255273	0.222156
247		2016	8.1076251	6.6620565	2.5111808	0.206796
248	MLBI	2014	20.4779512	8.4459822	6.0866068	0.356282
249		2015	10.9834351	9.1384657	5.8838111	0.236527
250	MLIA	2014	45.4902684	11.5736621	5.7643716	0.017327
251		2016	72.112356	11.5315661	5.6212404	0.00117
252	MRAT	2012	7.4339571	2.4540986	3.1859838	0.07558
253		2014	9.0951806	2.0726849	2.5059258	0.012336
254		2015	11.8402064	1.9180403	2.1961434	0.002104
255	MYOR	2012	12.6262331	24.2630259	5.7596611	0.089471
256		2013	7.5110012	19.4685797	6.1555369	0.108511
257		2014	11.0118956	15.3793416	6.7969596	0.039777
258		2015	12.3747333	1.0377638	5.6945301	0.110223

NO	Perusahaan	Tahun	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	ROA
259		2016	11.3790981	14.9248529	6.9204281	0.107463
260	NIPS	2012	0.2624076	4.7584726	4.7652474	0.041186
261		2013	119.850973	4.395698	4.7901631	0.042425
262		2014	50.340305	3.5087062	7.4152991	0.041542
263		2015	26.0365715	3.0674485	6.5287082	0.019817
264		2016	20.9781793	3.2383864	6.9724154	0.036943
265	PICO	2013	108.093221	19.6390807	2.3614666	0.024846
266		2014	94.2262845	21.5908713	2.4285297	0.025779
267	PRAS	2012	39.4827894	4.29555	2.2984631	0.02696
268		2013	31.6763805	5.6021091	1.8933901	0.016586
269		2014	17.7950049	5.7282781	2.0577284	0.008813
270		2016	19.6702163	6.0484335	1.5681478	0.004192
271	PSDN	2012	20.116145	21.8083648	5.8882796	0.037537
272		2013	14.746134	19.7664567	4.9744956	0.031272
273	PYFA	2012	35.8332432	6.4705733	2.237735	0.039074
274		2013	29.8306825	6.3296942	2.0397895	0.035381
275		2014	42.3716558	6.3632521	2.3767956	0.015386
276		2015	65.4726309	6.2381471	2.33434	0.0193
277		2016	85.1924374	6.2919318	2.1352563	0.030805
278	RICY	2012	4.1349686	1.0188038	0.4920475	0.006239
279		2013	5.4724582	1.3707443	0.7613666	0.005568
280		2014	32.500173	5.6462962	2.6762853	0.012908
281		2015	25.1773944	5.3642323	1.8537775	0.011238
282		2016	21.4674343	5.6501678	1.998763	0.01089
283	ROTI	2014	14.2591944	12.9828434	25.3196395	0.088001
284		2015	6.4161494	18.0973442	24.2841477	0.099965
285	SCCO	2012	12.8909321	14.2696839	14.9626458	0.114156
286		2013	13.5229651	14.0299202	13.5017462	0.059569
287		2014	18.0479047	13.0713223	11.7540894	0.083103
288		2015	15.4908802	13.006257	11.2537743	0.089739
289		2016	5.7339846	15.8754752	9.8056575	0.139022
290	SIAP	2012	117.264535	6.172894	3.5800516	0.018386
291		2014	0.4453683	0.0187734	0.0130478	0.00148
292	SIDO	2013	2.6963492	8.0306282	5.2846586	0.137538
293		2014	1.9856903	6.7377058	5.23986	0.147159
294		2015	2.6073338	6.7431783	5.3868167	0.156458
295	SIMA	2014	0.8775233	16.7465097	2.0680461	0.02202

NO	Perusahaan	Tahun	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	ROA
296	SIPD	2012	63.7560936	9.0537528	6.2109794	0.004567
297		2013	47.5539623	7.2253091	5.5873958	0.002655
298		2014	22.070873	5.802242	3.9953553	0.000737
299		2016	8.8553868	6.7834552	3.9556838	0.005083
300	SKBM	2012	27.3061893	16.9832893	13.0155259	0.043961
301		2013	20.113532	14.3218044	15.9893947	0.117084
302		2014	13.645638	12.7139392	12.8675348	0.1372
303		2015	11.7107225	14.3223616	10.7722707	0.05252
304		2016	14.8532444	13.038299	7.5817389	0.022508
305	SKLT	2012	57.7788592	8.4255019	5.7544851	0.031883
306		2013	83.5916203	9.3571561	6.7450885	0.037882
307		2014	83.5295332	9.113435	7.3298669	0.049704
308		2015	99.6030947	8.9817854	7.3113581	0.053212
309		2016	81.5112049	8.5315408	7.2588699	0.036334
310	SMBR	2013	0.9814895	65.0702529	5.6746101	0.165804
311		2014	0.6172138	21.6442585	5.269781	0.1122
312		2015	0.8841892	25.2155326	5.1847583	0.108356
313		2016	1.9174845	12.1385058	5.6197372	0.059304
314	SMCB	2012	10.7066508	12.4536857	9.1057774	0.111007
315		2013	20.8004767	10.9765313	9.906455	0.063935
316		2014	35.6824218	10.5743673	11.2988934	0.038898
317		2015	21.6648325	8.648988	11.0040338	0.010082
318	SMGR	2012	6.1265871	19.5693805	10.2548012	0.185358
319		2013	6.9089417	21.8716711	11.8529779	0.173881
320		2014	5.9994904	21.1175085	11.6195919	0.162426
321		2015	6.0625652	19.8232799	11.5858929	0.118613
322		2016	7.6882989	16.321527	13.4998578	0.10254
323	SMSM	2012	56.3026382	5.6576131	4.3100491	0.163625
324		2013	30.3242147	4.8133569	4.220356	0.198826
325		2014	31.1105048	4.8107448	4.4540072	0.240329
326		2015	28.1951686	4.8612672	3.8948873	0.207786
327		2016	26.2435562	4.3978013	3.4866804	0.222727
328	SPMA	2012	36.2630845	6.989763	5.3637245	0.023969
329		2014	45.4695148	8.2793813	3.7264974	0.023233
330		2016	20.002492	14.815412	3.7430469	0.037549
331	SRSN	2012	35.4228996	4.4878629	2.0079764	0.042168
332		2013	28.6937038	5.2946947	1.6420714	0.038011

NO	Perusahaan	Tahun	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	ROA
333		2014	29.4414785	5.3801674	2.0059491	0.0312
334		2015	27.6066983	5.0267414	2.0564773	0.027008
335		2016	52.7663136	4.2546684	1.6865481	0.015417
336	STAR	2012	35.4007839	3.94472	2.097399	0.001225
337		2013	27.0830252	4.7424647	3.0327227	0.00076
338		2014	25.8804458	2.8707734	2.4250406	0.00045
339		2015	41.8072307	3.6478346	3.0640466	0.000421
340		2016	28.4267311	2.8816713	1.7930485	0.00067
341	STTP	2012	175.18752	16.2897731	5.1272416	0.059709
342		2013	181.880026	15.9534664	5.2414595	0.077845
343		2016	149.32138	21.4456692	7.188262	0.074549
344	SULI	2014	21.6864082	16.4803114	3.1989442	0.006128
345	TALF	2012	3.8566741	5.9881755	3.8559131	0.128412
346		2013	4.6643116	6.1458497	4.2353804	0.112441
347		2014	5.2896609	7.5673135	4.8031573	0.133602
348		2015	4.2710292	6.0679579	3.7519903	0.077653
349		2016	6.3543849	6.3040885	3.9518145	0.034182
350	TARA	2014	0.4927378	4.0189615	0.5940404	0.001311
351		2015	0.6879146	7.348344	1.3259017	0.001453
352		2016	0.4249906	5.4050205	0.6108473	0.002361
353	TIRT	2014	27.6321683	23.449482	2.1494852	0.032423
354		2016	49.7752462	24.9287559	1.9279592	0.035525
355	TOTO	2012	7.614821	95.3317198	3.582464	0.154956
356		2013	7.5614216	81.0954549	3.5384007	0.135472
357		2014	12.2045913	87.324321	3.7497794	0.144925
358		2015	18.1530693	127.021966	3.2376308	0.116922
359	TRIS	2012	15.2519418	8.0027951	4.0920526	0.103447
360		2013	11.3325077	6.9090236	4.0967286	0.107337
361		2014	13.4929812	6.296751	3.737214	0.067708
362		2015	15.0400716	6.5638115	3.4466309	0.076474
363		2016	11.6844911	6.8471809	3.5721221	0.039414
364	TRST	2012	38.8116484	5.814138	4.543906	0.028085
365		2013	44.6253846	5.124343	3.8245464	0.010109
366		2014	33.581714	5.3583357	4.2893186	0.009225
367		2015	27.8732433	5.5165247	4.1136049	0.00754
368		2016	35.3358035	5.5320132	3.4121774	0.01027
369	TSPC	2012	4.0676447	9.8624533	5.5569465	0.137099

NO	Perusahaan	Tahun	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	ROA
370		2013	3.9811501	8.8260756	4.6849244	0.118073
371		2014	4.6191523	9.1245296	4.4460725	0.104474
372		2015	5.1191845	9.2901566	4.4246192	0.084207
373		2016	5.3404103	9.7544403	4.3576065	0.082829
374	ULTJ	2012	7.2170934	10.1641388	5.4310577	0.145998
375		2013	6.0308285	10.3918703	5.6295431	0.115637
376		2014	7.1155509	10.2580632	4.770012	0.097001
377		2015	6.5659122	10.4216592	4.1445254	0.147769
378		2016	3.9535956	10.2926303	4.0723083	0.167443
379	UNIT	2012	33.6732419	4.1476407	2.0411515	0.000929
380		2013	38.4324043	5.2127621	1.7340212	0.001812
381		2014	38.7505248	4.7962955	1.450397	0.000899
382		2015	38.9877539	5.0693525	1.6693366	0.001589
383		2016	39.2280863	4.1080351	1.4439043	0.001877
384	VOKS	2012	17.145362	3.8104587	6.6213615	0.086581
385		2013	19.6891628	3.0426244	6.5518344	0.019988
386		2015	28.4836206	3.1025367	3.1311278	0.00018
387		2016	26.1256074	3.6861873	3.5357046	0.095939
388	WIIM	2012	4.2259806	30.1841845	1.7507936	0.064031
389		2013	5.3696998	33.1190566	1.8182508	0.107666
390		2014	8.5394719	25.6735938	1.6282813	0.084256
391		2015	11.654124	27.3708589	1.6881667	0.097625
392		2016	22.0654205	26.8891483	1.527366	0.078522
393	WTON	2015	2.8490567	10.5375919	4.3034444	0.03855
394		2016	5.9729042	14.9467462	4.5215295	0.060392
395	YPAS	2012	114.510894	6.5019643	5.7577	0.04714
396		2013	90.9925847	6.8035761	4.1084113	0.010135

Lampiran 3. Statistik Deskriptif.

	Perputaran Kas	Perputaran Piutang	Perputaran Persediaan	ROA
Mean	27.30949	13.63915	4.992929	0.074404
Median	16.21498	7.881174	4.270250	0.059164
Maximum	181.8800	127.0220	25.31964	0.362066
Minimum	0.206952	0.018773	0.006321	5.76E-05
Std. Dev.	31.78375	17.25699	3.412362	0.067607
Skewness	2.149653	3.869029	2.166742	1.436714
Kurtosis	8.299452	20.92679	11.16909	5.428454
Jarque-Bera	768.3757	6290.582	1410.965	233.5406
Probability	0.000000	0.000000	0.000000	0.000000
Sum	10814.56	5401.105	1977.200	29.46401
Sum Sq. Dev.	399031.8	117632.4	4599.464	1.805445
Observations	396	396	396	396

Sebelum Theilnagar

Lampiran 4. Uji t , Uji f, R- square, DW

Dependent Variable: ROA

Method: Least Squares

Date: 04/26/18 Time: 10:05

Sample (adjusted): 1 396

Included observations: 396 after adjustments

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.073547	0.006661	11.04212	0.0000
PERPUTARAN_KAS	-0.000483	0.000103	-4.673200	0.0000
PERPUTARAN_PIUT ANG	0.000639	0.000191	3.348322	0.0009
PERPUTARAN_PERS EDIAN	0.001069	0.000967	1.106065	0.2694
R-squared	0.078063	Mean dependent var	0.074404	
Adjusted R-squared	0.071007	S.D. dependent var	0.067607	
S.E. of regression	0.065163	Akaike info criterion	-2.613806	
Sum squared resid	1.664507	Schwarz criterion	-2.573590	
Log likelihood	521.5337	Hannan-Quinn criter.	-2.597874	
F-statistic	11.06386	Durbin-Watson stat	0.989676	
Prob(F-statistic)	0.000001			

Lampiran 5. Uji Heteroskedastisitas

Heteroskedasticity Test: Harvey

F-statistic	0.996998	Prob. F(3,392)	0.3942
Obs*R-squared	2.998636	Prob. Chi-Square(3)	0.3918
Scaled explained SS	3.181291	Prob. Chi-Square(3)	0.3645

Test Equation:

Dependent Variable: LRESID2

Method: Least Squares

Date: 04/26/18 Time: 10:06

Sample: 1 396

Included observations: 396

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-6.674591	0.234175	-28.50261	0.0000
PERPUTARAN_KAS	-0.001095	0.003637	-0.301086	0.7635
PERPUTARAN_PIUT ANG	0.003392	0.006713	0.505243	0.6137
PERPUTARAN_PERS EDIAN	-0.055990	0.033984	-1.647542	0.1002
R-squared	0.007572	Mean dependent var	-6.937788	
Adjusted R-squared	-0.000023	S.D. dependent var	2.290993	
S.E. of regression	2.291019	Akaike info criterion	4.505920	
Sum squared resid	2057.517	Schwarz criterion	4.546136	
Log likelihood	-888.1722	Hannan-Quinn criter.	4.521853	
F-statistic	0.996998	Durbin-Watson stat	1.478533	
Prob(F-statistic)	0.394186			

Lampiran 6. Uji Autokorelasi

Dependent Variable: ROA

Method: Least Squares

Date: 04/26/18 Time: 10:05

Sample (adjusted): 1 396

Included observations: 396 after adjustments

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.073547	0.006661	11.04212	0.0000
PERPUTARAN_KAS	-0.000483	0.000103	-4.673200	0.0000
PERPUTARAN_PIUT				
ANG	0.000639	0.000191	3.348322	0.0009
PERPUTARAN_PERS				
EDIAN	0.001069	0.000967	1.106065	0.2694
R-squared	0.078063	Mean dependent var	0.074404	
Adjusted R-squared	0.071007	S.D. dependent var	0.067607	
S.E. of regression	0.065163	Akaike info criterion	-2.613806	
Sum squared resid	1.664507	Schwarz criterion	-2.573590	
Log likelihood	521.5337	Hannan-Quinn criter.	-2.597874	
F-statistic	11.06386	Durbin-Watson stat	0.989676	
Prob(F-statistic)	0.000001			

Lampiran 7. Uji Multikolinearitas

Variance Inflation Factors

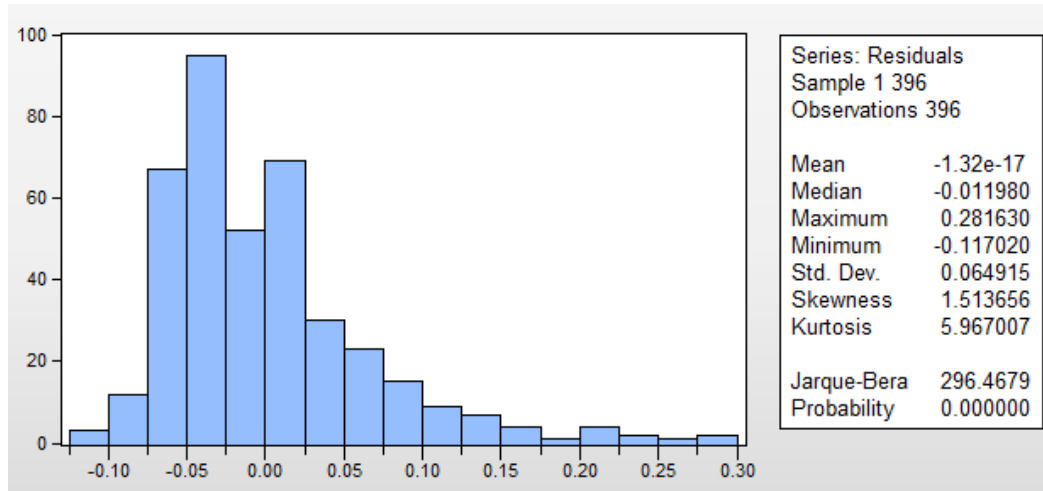
Date: 04/26/18 Time: 10:07

Sample: 1 433

Included observations: 396

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	4.44E-05	4.137309	NA
PERPUTARAN_KAS	1.07E-08	1.749491	1.005373
PERPUTARAN_PIUT			
ANG	3.65E-08	1.642406	1.009939
PERPUTARAN_PERS			
EDIAN	9.34E-07	3.184253	1.012050

Lampiran 8. Uji Normalitas



Setelah theilnagar

Lampiran 9.Uji t, Uji f, R- square,DW

Dependent Variable: ROA

Method: Least Squares

Date: 04/26/18 Time: 10:00

Sample (adjusted): 1 396

Included observations: 396 after adjustments

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.024879	0.004176	5.956881	0.0000
PERPUTARAN_KAS	-0.000209	0.000106	-1.976769	0.0488
PERPUTARAN_PIUT ANG	0.000738	0.000188	3.916774	0.0001
PERPUTARAN_PERS EDIAN	0.004385	0.001069	4.103457	0.0000
R-squared	0.087572	Mean dependent var	0.039953	
Adjusted R-squared	0.080589	S.D. dependent var	0.053131	
S.E. of regression	0.050946	Akaike info criterion	-3.106070	
Sum squared resid	1.017415	Schwarz criterion	-3.065853	
Log likelihood	619.0018	Hannan-Quinn criter.	-3.090137	
F-statistic	12.54103	Durbin-Watson stat	1.804723	
Prob(F-statistic)	0.000000			

Lampiran 10. Uji Heteroskedastisitas

Heteroskedasticity Test: Harvey

F-statistic	2.391345	Prob. F(3,392)	0.0682
Obs*R-squared	7.116990	Prob. Chi-Square(3)	0.0683
Scaled explained SS	6.642229	Prob. Chi-Square(3)	0.0842

Test Equation:

Dependent Variable: LRESID2

Method: Least Squares

Date: 04/26/18 Time: 10:01

Sample: 1 396

Included observations: 396

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-7.812001	0.175233	-44.58064	0.0000
PERPUTARAN_KAS	-0.005063	0.004442	-1.139776	0.2551
PERPUTARAN_PIUT ANG	0.013883	0.007907	1.755674	0.0799
PERPUTARAN_PERS EDIAN	0.075485	0.044836	1.683583	0.0931
R-squared	0.017972	Mean dependent var	-7.566541	
Adjusted R-squared	0.010457	S.D. dependent var	2.148784	
S.E. of regression	2.137519	Akaike info criterion	4.367219	
Sum squared resid	1791.044	Schwarz criterion	4.407435	
Log likelihood	-860.7093	Hannan-Quinn criter.	4.383151	
F-statistic	2.391345	Durbin-Watson stat	1.859351	
Prob(F-statistic)	0.068224			

Lampiran 11. Uji Autokorelasi

Dependent Variable: ROA

Method: Least Squares

Date: 04/26/18 Time: 10:00

Sample (adjusted): 1 396

Included observations: 396 after adjustments

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.024879	0.004176	5.956881	0.0000
PERPUTARAN_KAS	-0.000209	0.000106	-1.976769	0.0488
PERPUTARAN_PIUT				
ANG	0.000738	0.000188	3.916774	0.0001
PERPUTARAN_PERS				
EDIAN	0.004385	0.001069	4.103457	0.0000
R-squared	0.087572	Mean dependent var	0.039953	
Adjusted R-squared	0.080589	S.D. dependent var	0.053131	
S.E. of regression	0.050946	Akaike info criterion	-3.106070	
Sum squared resid	1.017415	Schwarz criterion	-3.065853	
Log likelihood	619.0018	Hannan-Quinn criter.	-3.090137	
F-statistic	12.54103	Durbin-Watson stat	1.804723	
Prob(F-statistic)	0.000000			

Lampiran 12. Uji Multikoleniaritas

Variance Inflation Factors

Date: 04/26/18 Time: 10:03

Sample: 1 433

Included observations: 396

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	1.74E-05	2.661381	NA
PERPUTARAN_KAS	1.12E-08	1.493010	1.052286
PERPUTARAN_PIUT			
ANG	3.55E-08	1.390525	1.043702
PERPUTARAN_PERS			
EDIAN	1.14E-06	2.476383	1.054029

Lampiran 13. Uji Normalitas

