

BAB V

KESIMPULAN DAN SARAN

5.1 KESIMPULAN

Berdasarkan hasil analisa data dan pembahasan maka diperoleh kesimpulan sebagai berikut:

1. Hasil uji dari perputaran modal kerja terhadap profitabilitas menunjukkan nilai $t_{hitung} < t_{tabel}$ ($5.407 < 1.98793$) dan $sig\ 0.00 < 0.05$. Hal ini membuktikan bahwa Perputaran Modal Kerja berpengaruh signifikan terhadap profitabilitas, sehingga besar kecilnya Perputaran Modal kerja mempengaruhi profitabilitas.
2. Hasil uji dari perputaran kas terhadap profitabilitas menunjukkan nilai $t_{hitung} < t_{tabel}$ ($-2,982 < 1.98793$) dan $sig\ 0.04 > 0.05$. Hal ini membuktikan bahwa perputaran kas berpengaruh dan signifikan terhadap profitabilitas, sehingga tinggi rendahnya perputaran kas mempengaruhi profitabilitas.
3. Hasil dari uji parsial menunjukkan nilai $t_{hitung} < t_{tabel}$ ($0.745 < 1.98793$) dan $sig\ 0.458 > 0.05$. Hal ini membuktikan bahwa perputaran persediaan tidak berpengaruh dan tidak signifikan terhadap profitabilitas, sehingga tinggi rendahnya perputaran persediaan tidak mempengaruhi profitabilitas.

5.2 SARAN

Berdasarkan dari hasil penelitian dan kesimpulan yang telah dikemukakan diatas, maka dapat diberikan saran sebagai berikut:

1. Bagi perusahaan

Perusahaan harus mampu mengoptimalkan jumlah persediaan barang dagang bersamaan dengan mengoptimal kan penjualan, karena jika kenaikan persediaan tidak proporsional dengan peningkatan aktivitas maka terjadi pemborosan. Salah satu cara untuk mengoptimalkan penjualan dapat dilakukan dengan cara meningkatkan pelayanan dan menyediakan barang yang bervariasi sesuai dengan kebutuhan dan selera para konsumen, melakukan promosi misalkan pengiklanan pada media cetak dan media visual serta media sosial (Facebook, instagram, line, twitter dll), memberikan harga yang lebih bersaing dan melakukan politik diskon atau pengurangan harga agar barang cepat terjual.

2. Bagi penelitian selanjutnya

- a. Untuk penelitian selanjutnya, sebaiknya rasio keuangan yang digunakan tidak hanya menggunakan 4 jenis rasio keuangan saja. Lebih baik menambah rasio yang disesuaikan dengan masalah yang akan di teliti.
- b. Penelitian selanjutnya dapat memperhatikan factor - faktor lain selain perputaran modal kerja, perputaran kas dan perputaran persediaan yang dapat mempengaruhi profitabilitas.

- c. Sebaiknya memperluas objek penelitian sehingga memungkinkan hasilnya lebih baik dari penelitian ini.
- d. Sebaiknya memperluas periode penelitian sehingga memungkinkan hasilnya lebih baik dari penelitian ini.



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The logo of Universitas Muhammadiyah Mataram is a light green shield with a scalloped border. It features a central emblem with a sunburst and a book, surrounded by the text 'UNIVERSITAS MUHAMMADIYAH MATARAM'.

Lampiran 1

PERPUTARAN MODAL KERJA

PERPUTARAN KAS

PERPUTARAN PERSEDIAAN

DAN PROFITABILITAS

PERIODE TAHUN 2016-2018

PERPUTARAN MODAL KERJA 2016

| No | Kode | Nama Perusahaan | Perputaran Modal Kerja (1) = (2) / (3) | Penj. Bersih (2) | Modal Kerja (3) |
|----|------|---|---|---------------------|--------------------|
| 1 | ADES | Akasha Wira International Tbk. (S) | 2,31 | Rp 887.663 | Rp 384.388 |
| 2 | ALTO | Tri Banyan Tirta Tbk. | 0,62 | Rp 296.471 | Rp 480.841 |
| 3 | CEKA | Wilmar Cahaya Indonesia Tbk. (S) | 4,64 | Rp 4.115.541 | Rp 887.920 |
| 4 | CINT | Chitose International Tbk (S) | 1,00 | Rp 327.426 | Rp 326.429 |
| 5 | DLTA | Delta Djakarta Tbk. | 0,77 | Rp 774.968 | Rp 1.012.374 |
| 6 | DVLA | Darya-Varia Laboratoria Tbk. (S) | 1,34 | Rp 1.451.356 | Rp 1.079.579 |
| 7 | GGRM | Gudang Garam Tbk. | 1,93 | Rp 76.247.147 | Rp 39.564.228 |
| 8 | HMSP | Hm Sampoerna Tbk. | 2,79 | Rp 95.466.657 | Rp 34.175.014 |
| 9 | ICBP | Indofood CBP Sukses Makmur Tbk. (S) | 1,86 | Rp 34.466.069 | Rp 18.500.823 |
| 10 | INDF | Indofood Sukses Makmur Tbk. (S) | 1,52 | Rp 66.750.317 | Rp 43.941.423 |
| 11 | KAEF | Kimia Farma (Persero) Tbk. (S) | 2,56 | Rp 5.811.502 | Rp 2.271.407 |
| 12 | KICI | Kedaung Indah Can Tbk. (S) | 1,12 | Rp 99.382 | Rp 89.009 |
| 13 | KINO | Kino Indonesia Tbk | 1,79 | Rp 3.493.028 | Rp 1.952.072 |
| 14 | KLBF | Kalbe Farma (Persero) Tbk. (S) | 1,55 | Rp 19.374.230 | Rp 12.463.847 |
| 15 | LMPI | Langgeng Makmur Industri Tbk. (S) | 1,01 | Rp 411.945 | Rp 408.172 |
| 16 | MERK | Merck Tbk (S) | 2,24 | Rp 1.304.806 | Rp 582.672 |
| 17 | MLBI | Multi Bintang Indonesia Tbk. (S) | 3,98 | Rp 3.263.311 | Rp 820.640 |
| 18 | MRAT | Mustika Ratu Tbk (S) | 0,93 | Rp 344.361 | Rp 369.089 |
| 19 | MYOR | Mayora Indah Tbk. (S) | 2,93 | Rp 18.349.959 | Rp 6.265.255 |
| 20 | PYFA | Pyridam Farma Tbk (S) | 2,06 | Rp 216.951 | Rp 105.508 |
| 21 | RMBA | Bentoel International Investama Tbk. | 2,04 | Rp 19.228.981 | Rp 9.441.367 |
| 22 | ROTI | Nippon Indosari Corpindo Tbk. (S) | 1,75 | Rp 2.521.920 | Rp 1.442.751 |
| 23 | SIDO | Industri Jamu Dan Farmasi Sido Muncul Tbk. (S) | 0,93 | Rp 2.561.806 | Rp 2.757.885 |
| 24 | SKBM | Sekar Bumi Tbk. (S) | 4,07 | Rp 1.501.115 | Rp 368.389 |
| 25 | SKLT | Sekar Laut Tbk. (S) | 0,28 | Rp 83.385 | Rp 296.151 |
| 26 | TCID | Mandom Indonesia Tbk (S) | 1,42 | Rp 2.526.776 | Rp 1.783.158 |
| 27 | TSPC | Tempo Scan Pacific Tbk (S) | 1,97 | Rp 9.138.238 | Rp 4.635.273 |
| 28 | ULTJ | Ultra Jaya Milk Industry & Trading Company Tbk. (S) | 1,34 | Rp 4.685.987 | Rp 3.489.233 |
| 29 | UNVR | Unilever Indonesia Tbk (S) | 8,51 | Rp 40.053.732 | Rp 4.704.258 |
| 30 | WIIM | Wisnilak Inti Makmur Tbk. | 1,70 | Rp 1.685.795 | Rp 991.093 |

Sumber: www.idx.com data olahan 2019

PERPUTARAN MODAL KERJA 2017

| No | Kode | Nama Perusahaan | Perputaran Modal Kerja (1) = (2) / (3) | Penj. Bersih (2) | Modal Kerja (3) |
|----|------|---|---|---------------------|--------------------|
| 1 | ADES | Akasha Wira International Tbk. (S) | 1,93 | Rp 814.490 | Rp 423.011 |
| 2 | ALTO | Tri Banyan Tirta Tbk. | 0,63 | Rp 262.143 | Rp 419.284 |
| 3 | CEKA | Wilmar Cahaya Indonesia Tbk. (S) | 4,71 | Rp 4.257.738 | Rp 903.044 |
| 4 | CINT | Chitose International Tbk (S) | 0,98 | Rp 373.955 | Rp 382.273 |
| 5 | DLTA | Delta Djakarta Tbk. | 0,68 | Rp 777.308 | Rp 1.144.645 |
| 6 | DVLA | Darya-Varia Laboratoria Tbk. (S) | 1,41 | Rp 1.575.647 | Rp 1.116.300 |
| 7 | GGRM | Gudang Garam Tbk. | 1,97 | Rp 83.305.925 | Rp 42.187.664 |
| 8 | HMSP | Hm Sampoerna Tbk. | 2,90 | Rp 99.091.484 | Rp 34.112.985 |
| 9 | ICBP | Indofood CBP Sukses Makmur Tbk. (S) | 1,75 | Rp 35.606.593 | Rp 20.324.330 |
| 10 | INDF | Indofood Sukses Makmur Tbk. (S) | 1,50 | Rp 70.186.618 | Rp 46.756.724 |
| 11 | KAEF | Kimia Farma (Persero) Tbk. (S) | 2,38 | Rp 6.127.479 | Rp 2.572.520 |
| 12 | KICI | Kedaung Indah Can Tbk. (S) | 1,24 | Rp 113.414 | Rp 91.498 |
| 13 | KINO | Kino Indonesia Tbk | 1,54 | Rp 3.160.637 | Rp 2.055.170 |
| 14 | KLBF | Kalbe Farma (Persero) Tbk. (S) | 1,45 | Rp 20.182.120 | Rp 13.894.031 |
| 15 | LMPI | Langgeng Makmur Industri Tbk. (S) | 1,09 | Rp 411.144 | Rp 376.256 |
| 16 | MERK | Merck Tbk (S) | 1,88 | Rp 1.156.648 | Rp 615.437 |
| 17 | MLBI | Multi Bintang Indonesia Tbk. (S) | 3,18 | Rp 3.389.736 | Rp 1.064.905 |
| 18 | MRAT | Mustika Ratu Tbk (S) | 0,94 | Rp 344.678 | Rp 366.731 |
| 19 | MYOR | Mayora Indah Tbk. (S) | 2,83 | Rp 20.816.673 | Rp 7.354.346 |
| 20 | PYFA | Pyridam Farma Tbk (S) | 2,05 | Rp 223.002 | Rp 108.856 |
| 21 | RMBA | Bentoel International Investama Tbk. | 2,27 | Rp 20.258.870 | Rp 8.923.670 |
| 22 | ROTI | Nippon Indosari Corpindo Tbk. (S) | 0,88 | Rp 2.491.100 | Rp 2.820.105 |
| 23 | SIDO | Industri Jamu Dan Farmasi Sido Muncul Tbk. (S) | 0,89 | Rp 2.573.840 | Rp 2.895.865 |
| 24 | SKBM | Sekar Bumi Tbk. (S) | 1,80 | Rp 1.841.487 | Rp 1.023.237 |
| 25 | SKLT | Sekar Laut Tbk. (S) | 2,97 | Rp 914.188 | Rp 307.569 |
| 26 | TCID | Mandom Indonesia Tbk (S) | 1,46 | Rp 2.706.394 | Rp 1.858.326 |
| 27 | TSPC | Tempo Scan Pacific Tbk (S) | 1,88 | Rp 9.565.462 | Rp 5.082.008 |
| 28 | ULTJ | Ultra Jaya Milk Industry & Trading Company Tbk. (S) | 1,16 | Rp 4.879.559 | Rp 4.208.755 |
| 29 | UNVR | Unilever Indonesia Tbk (S) | 7,96 | Rp 41.204.510 | Rp 5.173.388 |
| 30 | WIIM | Wisnilak Inti Makmur Tbk. | 1,51 | Rp 1.476.427 | Rp 978.091 |

Sumber: www.idx.com data olahan 2019

PERPUTARAN MODAL KERJA 2018

| No | Kode | Nama Perusahaan | Perputaran Modal Kerja (1) = (2) / (3) | Penj. Bersih (2) | Modal Kerja (3) |
|----|------|---|---|---------------------|--------------------|
| 1 | ADES | Akasha Wira International Tbk. (S) | 1,67 | Rp 804.302 | Rp 481.914 |
| 2 | ALTO | Tri Banyan Tirta Tbk. | 0,75 | Rp 290.274 | Rp 387.126 |
| 3 | CEKA | Wilmar Cahaya Indonesia Tbk. (S) | 3,72 | Rp 3.629.327 | Rp 976.647 |
| 4 | CINT | Chitose International Tbk (S) | 0,95 | Rp 370.390 | Rp 388.678 |
| 5 | DLTA | Delta Djakarta Tbk. | 0,18 | Rp 224.504 | Rp 1.231.433 |
| 6 | DVLA | Darya-Varia Laboratoria Tbk. (S) | 1,42 | Rp 1.699.657 | Rp 1.200.261 |
| 7 | GGRM | Gudang Garam Tbk. | 2,12 | Rp 95.707.663 | Rp 45.133.285 |
| 8 | HMSP | Hm Sampoerna Tbk. | 3,02 | Rp 106.741.891 | Rp 35.358.253 |
| 9 | ICBP | Indofood CBP Sukses Makmur Tbk. (S) | 1,69 | Rp 38.413.407 | Rp 22.707.150 |
| 10 | INDF | Indofood Sukses Makmur Tbk. (S) | 1,47 | Rp 73.394.728 | Rp 49.916.800 |
| 11 | KAEF | Kimia Farma (Persero) Tbk. (S) | 2,22 | Rp 7.454.114 | Rp 3.356.459 |
| 12 | KICI | Kedaung Indah Can Tbk. (S) | 0,92 | Rp 86.916 | Rp 94.649 |
| 13 | KINO | Kino Indonesia Tbk | 1,65 | Rp 3.611.694 | Rp 2.186.900 |
| 14 | KLBF | Kalbe Farma (Persero) Tbk. (S) | 1,38 | Rp 21.074.306 | Rp 15.294.594 |
| 15 | LMPI | Langgeng Makmur Industri Tbk. (S) | 1,38 | Rp 455.555 | Rp 330.490 |
| 16 | MERK | Merck Tbk (S) | 1,18 | Rp 611.958 | Rp 518.280 |
| 17 | MLBI | Multi Bintang Indonesia Tbk. (S) | 3,13 | Rp 3.649.615 | Rp 1.167.536 |
| 18 | MRAT | Mustika Ratu Tbk (S) | 0,82 | Rp 300.572 | Rp 367.973 |
| 19 | MYOR | Mayora Indah Tbk. (S) | 2,82 | Rp 24.060.802 | Rp 8.542.544 |
| 20 | PYFA | Pyridam Farma Tbk (S) | 0,73 | Rp 86.916 | Rp 118.927 |
| 21 | RMBA | Bentoel International Investama Tbk. | 2,62 | Rp 21.923.057 | Rp 8.365.971 |
| 22 | ROTI | Nippon Indosari Corpindo Tbk. (S) | 0,95 | Rp 2.766.545 | Rp 2.916.901 |
| 23 | SIDO | Industri Jamu Dan Farmasi Sido Muncul Tbk. (S) | 0,95 | Rp 2.763.292 | Rp 2.902.614 |
| 24 | SKBM | Sekar Bumi Tbk. (S) | 1,88 | Rp 1.953.910 | Rp 1.040.576 |
| 25 | SKLT | Sekar Laut Tbk. (S) | 3,08 | Rp 1.045.029 | Rp 339.236 |
| 26 | TCID | Mandom Indonesia Tbk (S) | 1,34 | Rp 2.648.754 | Rp 1.972.463 |
| 27 | TSPC | Tempo Scan Pacific Tbk (S) | 1,86 | Rp 10.088.118 | Rp 5.432.848 |
| 28 | ULTJ | Ultra Jaya Milk Industry & Trading Company Tbk. (S) | 1,15 | Rp 5.472.882 | Rp 4.774.956 |
| 29 | UNVR | Unilever Indonesia Tbk (S) | 5,52 | Rp 41.802.073 | Rp 7.578.133 |
| 30 | WIIM | Wismilak Inti Makmur Tbk. | 1,40 | Rp 1.405.384 | Rp 1.005.236 |

Sumber: www.idx.com data olahan 2019



PERPUTARAN KAS 2016

| No | Kode | Nama Perusahaan | Perputaran Kas (1) = (2) / (5) | Penjualan Bersih (2) | Kas Awal (3) | Kas Akhir (4) | Rata-Rata Kas (5) = (6) / (7) | Kas Awal+Akhir (6) = (3) + (4) | (7) |
|----|------|---|-----------------------------------|-------------------------|-----------------|------------------|----------------------------------|-----------------------------------|-----|
| 1 | ADES | Akasha Wira International Tbk. (S) | 31,29 | Rp 887.663 | Rp 21.429 | Rp 35.316 | Rp 28.373 | Rp 56.745 | 2 |
| 2 | ALTO | Tri Banyan Tirta Tbk. | 0,18 | Rp 296.471 | Rp 3.281.534 | Rp 5.320 | Rp 1.643.427 | Rp 3.286.854 | 2 |
| 3 | CEKA | Wilmar Cahaya Indonesia Tbk. (S) | 160,60 | Rp 4.115.541 | Rp 30.574 | Rp 20.679 | Rp 25.627 | Rp 51.253 | 2 |
| 4 | CINT | Chitose International Tbk (S) | 5,60 | Rp 327.426 | Rp 55.674 | Rp 61.342 | Rp 58.508 | Rp 117.016 | 2 |
| 5 | DLTA | Delta Jakarta Tbk. | 1,26 | Rp 774.968 | Rp 576.128 | Rp 658.665 | Rp 617.397 | Rp 1.234.793 | 2 |
| 6 | DVLA | Darya-Varia Laboratoria Tbk. (S) | 3,47 | Rp 1.451.356 | Rp 463.770 | Rp 372.378 | Rp 418.074 | Rp 836.148 | 2 |
| 7 | GGRM | Gudang Garam Tbk. | 51,00 | Rp 76.247.147 | Rp 1.395.059 | Rp 1.595.120 | Rp 1.495.090 | Rp 2.990.179 | 2 |
| 8 | HMSP | Hm Sampoerna Tbk. | 13,22 | Rp 95.466.657 | Rp 9.391.124 | Rp 5.056.183 | Rp 7.223.654 | Rp 14.447.307 | 2 |
| 9 | ICBP | Indofood CBP Sukses Makmur Tbk. (S) | 4,21 | Rp 34.466.069 | Rp 7.991.005 | Rp 8.371.980 | Rp 8.181.493 | Rp 16.362.985 | 2 |
| 10 | INDF | Indofood Sukses Makmur Tbk. (S) | 5,07 | Rp 66.750.317 | Rp 12.968.748 | Rp 13.362.236 | Rp 13.165.492 | Rp 26.330.984 | 2 |
| 11 | KAEF | Kimia Farma (Persero) Tbk. (S) | 12,21 | Rp 5.811.502 | Rp 304.082 | Rp 647.683 | Rp 475.883 | Rp 951.765 | 2 |
| 12 | KICI | Kedaung Indah Can Tbk. (S) | 42,68 | Rp 99.382 | Rp 1.131 | Rp 3.526 | Rp 2.329 | Rp 4.657 | 2 |
| 13 | KINO | Kino Indonesia Tbk | 6,82 | Rp 3.493.028 | Rp 647.971 | Rp 376.655 | Rp 512.313 | Rp 1.024.626 | 2 |
| 14 | KLBF | Kalbe Farma (Persero) Tbk. (S) | 6,79 | Rp 19.374.230 | Rp 2.808.580 | Rp 2.895.582 | Rp 2.852.081 | Rp 5.704.162 | 2 |
| 15 | LMPI | Langgeng Makmur Industri Tbk. (S) | 100,52 | Rp 411.945 | Rp 3.880 | Rp 4.316 | Rp 4.098 | Rp 8.196 | 2 |
| 16 | MERK | Merck Tbk (S) | 12,69 | Rp 1.304.806 | Rp 91.282 | Rp 114.436 | Rp 102.859 | Rp 205.718 | 2 |
| 17 | MLBI | Multi Bintang Indonesia Tbk. (S) | 6,05 | Rp 3.263.311 | Rp 675.432 | Rp 403.231 | Rp 539.332 | Rp 1.078.663 | 2 |
| 18 | MRAT | Mustika Ratu Tbk (S) | 13,42 | Rp 344.361 | Rp 26.957 | Rp 24.376 | Rp 25.667 | Rp 51.333 | 2 |
| 19 | MYOR | Mayora Indah Tbk. (S) | 21,17 | Rp 18.349.959 | Rp 190.082 | Rp 1.543.129 | Rp 866.606 | Rp 1.733.211 | 2 |
| 20 | PYFA | Pyridam Farma Tbk (S) | 146,14 | Rp 216.951 | Rp 1.604 | Rp 1.365 | Rp 1.485 | Rp 2.969 | 2 |
| 21 | RMBA | Bentoel International Investama Tbk. | 60,73 | Rp 19.228.981 | Rp 316.618 | Rp 316.618 | Rp 316.618 | Rp 633.236 | 2 |
| 22 | ROTI | Nippon Indosari Corpindo Tbk. (S) | 4,31 | Rp 2.521.920 | Rp 559.128 | Rp 610.989 | Rp 585.059 | Rp 1.170.117 | 2 |
| 23 | SIDO | Industri Jamu Dan Farmasi Sido Muncul Tbk. (S) | 2,83 | Rp 2.561.806 | Rp 813.407 | Rp 997.135 | Rp 905.271 | Rp 1.810.542 | 2 |
| 24 | SKBM | Sekar Bumi Tbk. (S) | 18,20 | Rp 1.501.115 | Rp 70.446 | Rp 94.527 | Rp 82.487 | Rp 164.973 | 2 |
| 25 | SKLT | Sekar Laut Tbk. (S) | 8,37 | Rp 83.385 | Rp 7.140 | Rp 12.779 | Rp 9.960 | Rp 19.919 | 2 |
| 26 | TCID | Mandom Indonesia Tbk (S) | 8,00 | Rp 2.526.776 | Rp 333.470 | Rp 298.563 | Rp 316.017 | Rp 632.033 | 2 |
| 27 | TSPC | Tempo Scan Pacific Tbk (S) | 5,54 | Rp 9.138.238 | Rp 1.614.215 | Rp 1.686.270 | Rp 1.650.243 | Rp 3.300.485 | 2 |
| 28 | ULTJ | Ultra Jaya Milk Industry & Trading Company Tbk. (S) | 3,67 | Rp 4.685.987 | Rp 1.029.826 | Rp 1.521.371 | Rp 1.275.599 | Rp 2.551.197 | 2 |
| 29 | UNVR | Unilever Indonesia Tbk (S) | 76,18 | Rp 40.053.732 | Rp 677.756 | Rp 373.835 | Rp 525.796 | Rp 1.051.591 | 2 |
| 30 | WIIM | Wismilak Inti Makmur Tbk. | 28,28 | Rp 1.685.795 | Rp 58.291 | Rp 60.923 | Rp 59.607 | Rp 119.214 | 2 |



PERPUTARAN KAS 2017

| No | Kode | Nama Perusahaan | Perputaran Kas (1) = (2) / (5) | Penjualan Bersih (2) | Kas Awal (3) | Kas Akhir (4) | Rata-Rata Kas (5) = (6) / (7) | Kas Awal+Akhir (6) = (3) + (4) | (7) |
|----|------|---|-----------------------------------|-------------------------|-----------------|------------------|----------------------------------|-----------------------------------|-----|
| 1 | ADES | Akasha Wira International Tbk. (S) | 33,54 | Rp 814.490 | Rp 23.060 | Rp 25.507 | Rp 24.284 | Rp 48.567 | 2 |
| 2 | ALTO | Tri Banyan Tirta Tbk. | 57,39 | Rp 262.143 | Rp 3.589 | Rp 5.547 | Rp 4.568 | Rp 9.136 | 2 |
| 3 | CEKA | Wilmar Cahaya Indonesia Tbk. (S) | 144,48 | Rp 4.257.738 | Rp 46.125 | Rp 12.814 | Rp 29.470 | Rp 58.939 | 2 |
| 4 | CINT | Chitose International Tbk (S) | 6,22 | Rp 373.955 | Rp 46.571 | Rp 73.754 | Rp 60.163 | Rp 120.325 | 2 |
| 5 | DLTA | Delta Djakarta Tbk. | 0,98 | Rp 777.308 | Rp 739.655 | Rp 845.324 | Rp 792.490 | Rp 1.584.979 | 2 |
| 6 | DVLA | Darya-Varia Laboratoria Tbk. (S) | 3,55 | Rp 1.575.647 | Rp 436.353 | Rp 450.881 | Rp 443.617 | Rp 887.234 | 2 |
| 7 | GGRM | Gudang Garam Tbk. | 38,26 | Rp 83.305.925 | Rp 2.025.989 | Rp 2.329.179 | Rp 2.177.584 | Rp 4.355.168 | 2 |
| 8 | HMSP | Hm Sampoerna Tbk. | 7,22 | Rp 99.091.484 | Rp 19.951.715 | Rp 7.501.737 | Rp 13.726.726 | Rp 27.453.452 | 2 |
| 9 | ICBP | Indofood CBP Sukses Makmur Tbk. (S) | 4,11 | Rp 35.606.593 | Rp 8.514.313 | Rp 8.796.690 | Rp 8.655.502 | Rp 17.311.003 | 2 |
| 10 | INDF | Indofood Sukses Makmur Tbk. (S) | 5,20 | Rp 70.186.618 | Rp 13.302.450 | Rp 13.689.998 | Rp 13.496.224 | Rp 26.992.448 | 2 |
| 11 | KAEF | Kimia Farma (Persero) Tbk. (S) | 8,62 | Rp 6.127.479 | Rp 432.574 | Rp 989.637 | Rp 711.106 | Rp 1.422.211 | 2 |
| 12 | KICI | Kedaung Indah Can Tbk. (S) | 15,60 | Rp 113.414 | Rp 7.048 | Rp 7.494 | Rp 7.271 | Rp 14.542 | 2 |
| 13 | KINO | Kino Indonesia Tbk | 8,76 | Rp 3.160.637 | Rp 371.088 | Rp 350.224 | Rp 360.656 | Rp 721.312 | 2 |
| 14 | KLBF | Kalbe Farma (Persero) Tbk. (S) | 6,84 | Rp 20.182.120 | Rp 3.119.881 | Rp 2.784.705 | Rp 2.952.293 | Rp 5.904.586 | 2 |
| 15 | LMPI | Langgeng Makmur Industri Tbk. (S) | 75,61 | Rp 411.144 | Rp 5.268 | Rp 5.608 | Rp 5.438 | Rp 10.876 | 2 |
| 16 | MERK | Merck Tbk (S) | 21,43 | Rp 1.156.648 | Rp 48.477 | Rp 59.465 | Rp 53.971 | Rp 107.942 | 2 |
| 17 | MLBI | Multi Bintang Indonesia Tbk. (S) | 6,07 | Rp 3.389.736 | Rp 893.682 | Rp 223.054 | Rp 558.368 | Rp 1.116.736 | 2 |
| 18 | MRAT | Mustika Ratu Tbk (S) | 14,67 | Rp 344.678 | Rp 24.150 | Rp 22.853 | Rp 23.502 | Rp 47.003 | 2 |
| 19 | MYOR | Mayora Indah Tbk. (S) | 10,32 | Rp 20.816.673 | Rp 1.833.219 | Rp 2.201.859 | Rp 2.017.539 | Rp 4.035.078 | 2 |
| 20 | PYFA | Pyridam Farma Tbk (S) | 333,34 | Rp 223.002 | Rp 959 | Rp 379 | Rp 669 | Rp 1.338 | 2 |
| 21 | RMBA | Bentoel International Investama Tbk. | 37,15 | Rp 20.258.870 | Rp 929.266 | Rp 161.353 | Rp 545.310 | Rp 1.090.619 | 2 |
| 22 | ROTI | Nippon Indosari Corpindo Tbk. (S) | 2,07 | Rp 2.491.100 | Rp 513.846 | Rp 1.895.069 | Rp 1.204.458 | Rp 2.408.915 | 2 |
| 23 | SIDO | Industri Jamu Dan Farmasi Sido Muncul Tbk. (S) | 5,29 | Rp 2.573.840 | Rp 70.446 | Rp 902.852 | Rp 486.649 | Rp 973.298 | 2 |
| 24 | SKBM | Sekar Bumi Tbk. (S) | 12,89 | Rp 1.841.487 | Rp 7.140 | Rp 278.614 | Rp 142.877 | Rp 285.754 | 2 |
| 25 | SKLT | Sekar Laut Tbk. (S) | 80,34 | Rp 914.188 | Rp 9.622 | Rp 13.137 | Rp 11.380 | Rp 22.759 | 2 |
| 26 | TCID | Mandom Indonesia Tbk (S) | 7,20 | Rp 2.706.394 | Rp 320.311 | Rp 431.573 | Rp 375.942 | Rp 751.884 | 2 |
| 27 | TSPC | Tempo Scan Pacific Tbk (S) | 5,10 | Rp 9.565.462 | Rp 1.777.353 | Rp 1.973.276 | Rp 1.875.315 | Rp 3.750.629 | 2 |
| 28 | ULTJ | Ultra Jaya Milk Industry & Trading Company Tbk. (S) | 2,58 | Rp 4.879.559 | Rp 1.656.266 | Rp 2.120.400 | Rp 1.888.333 | Rp 3.776.666 | 2 |
| 29 | UNVR | Unilever Indonesia Tbk (S) | 83,92 | Rp 41.204.510 | Rp 577.217 | Rp 404.784 | Rp 491.001 | Rp 982.001 | 2 |
| 30 | WIIM | Wismilak Inti Makmur Tbk. | 23,68 | Rp 1.476.427 | Rp 66.278 | Rp 58.422 | Rp 62.350 | Rp 124.700 | 2 |



PERPUTARAN KAS 2018

| No | Kode | Nama Perusahaan | Perputaran Kas (1) = (2) / (5) | Penjualan Bersih (2) | Kas Awal (3) | Kas Akhir (4) | Rata-Rata Kas (5) = (6) / (7) | Kas Awal+Akhir (6) = (3) + (4) | (7) |
|----|------|---|-----------------------------------|----------------------------|-----------------|------------------|----------------------------------|--------------------------------------|-----|
| 1 | ADES | akasha wira international tbk. (s) | 10,54 | Rp 804.302 | Rp 50.336 | Rp 102.273 | Rp 76.305 | Rp 152.609 | 2 |
| 2 | ALTO | tri banyan tirta tbk. | 71,20 | Rp 290.274 | Rp 4.310 | Rp 3.844 | Rp 4.077 | Rp 8.154 | 2 |
| 3 | CEKA | wilmar cahaya indonesia tbk. (s) | 496,56 | Rp 3.629.327 | Rp 13.608 | Rp 1.010 | Rp 7.309 | Rp 14.618 | 2 |
| 4 | CINT | chitose international tbk (s) | 8,25 | Rp 370.390 | Rp 51.039 | Rp 38.769 | Rp 44.904 | Rp 89.808 | 2 |
| 5 | DLTA | delta djakarta tbk. | 0,24 | Rp 224.504 | Rp 940.704 | Rp 940.704 | Rp 940.704 | Rp 1.881.408 | 2 |
| 6 | DVLA | darya-varia laboratoria tbk. (s) | 4,84 | Rp 1.699.657 | Rp 395.563 | Rp 306.116 | Rp 350.840 | Rp 701.679 | 2 |
| 7 | GGRM | gudang garam tbk. | 45,18 | Rp 95.707.663 | Rp 2.202.821 | Rp 2.034.169 | Rp 2.118.495 | Rp 4.236.990 | 2 |
| 8 | HMSP | hm sampoerna tbk. | 5,76 | Rp 106.741.891 | Rp 21.526.641 | Rp 15.516.439 | Rp 18.521.540 | Rp 37.043.080 | 2 |
| 9 | ICBP | indofood CBP sukses makmur tbk. (s) | 5,42 | Rp 38.413.407 | Rp 9.447.735 | Rp 4.726.822 | Rp 7.087.279 | Rp 14.174.557 | 2 |
| 10 | INDF | indofood sukses makmur tbk. (s) | 6,36 | Rp 73.394.728 | Rp 14.274.881 | Rp 8.809.253 | Rp 11.542.067 | Rp 23.084.134 | 2 |
| 11 | KAEF | kimia farma (persero) tbk. (s) | 5,60 | Rp 7.454.114 | Rp 699.885 | Rp 1.960.038 | Rp 1.329.962 | Rp 2.659.923 | 2 |
| 12 | KICI | kedaung indah can tbk. (s) | 16,12 | Rp 86.916 | Rp 4.884 | Rp 5.899 | Rp 5.392 | Rp 10.783 | 2 |
| 13 | KINO | kino indonesia tbk | 13,29 | Rp 3.611.694 | Rp 303.774 | Rp 239.772 | Rp 271.773 | Rp 543.546 | 2 |
| 14 | KLBF | kalbe farma (persero) tbk. (s) | 6,80 | Rp 21.074.306 | Rp 3.045.862 | Rp 3.153.327 | Rp 3.099.595 | Rp 6.199.189 | 2 |
| 15 | LMPI | langgeng makmur industri tbk. (s) | 105,68 | Rp 455.555 | Rp 3.396 | Rp 5.225 | Rp 4.311 | Rp 8.621 | 2 |
| 16 | MERK | merck tbk (s) | 2,62 | Rp 611.958 | Rp 63.217 | Rp 403.188 | Rp 233.203 | Rp 466.405 | 2 |
| 17 | MLBI | multi bintang indonesia tbk. (s) | 7,33 | Rp 3.649.615 | Rp 687.881 | Rp 307.896 | Rp 497.889 | Rp 995.777 | 2 |
| 18 | MRAT | mustika ratu tbk (s) | 15,03 | Rp 300.572 | Rp 23.993 | Rp 16.003 | Rp 19.998 | Rp 39.996 | 2 |
| 19 | MYOR | mayora indah tbk. (s) | 10,49 | Rp 24.060.802 | Rp 2.090.603 | Rp 2.495.655 | Rp 2.293.129 | Rp 4.586.258 | 2 |
| 20 | PYFA | pyridam farma tbk (s) | 50,27 | Rp 86.916 | Rp 1.505 | Rp 1.953 | Rp 1.729 | Rp 3.458 | 2 |
| 21 | RMBA | bentoel international investama tbk. | 66,99 | Rp 21.923.057 | Rp 375.436 | Rp 279.093 | Rp 327.265 | Rp 654.529 | 2 |
| 22 | ROTI | nippon indosari corpindo tbk. (s) | 1,79 | Rp 2.766.545 | Rp 1.796.465 | Rp 1.294.525 | Rp 1.545.495 | Rp 3.090.990 | 2 |
| 23 | SIDO | industri jamu dan farmasi sido muncul tbk. (s) | 3,15 | Rp 2.763.292 | Rp 946.362 | Rp 805.833 | Rp 876.098 | Rp 1.752.195 | 2 |
| 24 | SKBM | sekar bumi tbk. (s) | 7,42 | Rp 1.953.910 | Rp 258.179 | Rp 268.820 | Rp 263.500 | Rp 526.999 | 2 |
| 25 | SKLT | sekar laut tbk. (s) | 75,63 | Rp 1.045.029 | Rp 7.243 | Rp 20.393 | Rp 13.818 | Rp 27.636 | 2 |
| 26 | TCID | mandom indonesia tbk (s) | 6,51 | Rp 2.648.754 | Rp 443.979 | Rp 369.170 | Rp 406.575 | Rp 813.149 | 2 |
| 27 | TSPC | tempo scan pacific tbk (s) | 5,39 | Rp 10.088.118 | Rp 1.839.390 | Rp 1.903.177 | Rp 1.871.284 | Rp 3.742.567 | 2 |
| 28 | ULTJ | ultra jaya milk industry & trading company tbk. (s) | 4,19 | Rp 5.472.882 | Rp 1.167.536 | Rp 1.444.310 | Rp 1.305.923 | Rp 2.611.846 | 2 |
| 29 | UNVR | unilever indonesia tbk (s) | 63,75 | Rp 41.802.073 | Rp 959.713 | Rp 351.667 | Rp 655.690 | Rp 1.311.380 | 2 |
| 30 | WIIM | wismilak inti makmur tbk. | 18,73 | Rp 1.405.384 | Rp 63.011 | Rp 87.068 | Rp 75.040 | Rp 150.079 | 2 |



PERPUTARAN PERSEDIAAN 2016

| No | Kode | Nama Perusahaan | Perputaran Persediaan (1) = (2) / (5) | Penjualan Bersih (2) | Kas Awal (3) | Kas Akhir (4) | Rata-Rata Kas (5) = (6) / (7) | Kas Awal+Akhir (6) = (3) + (4) | (7) |
|----|------|---|---|----------------------------|-----------------|------------------|----------------------------------|--------------------------------------|-----|
| 1 | ADES | akasha wira international tbk. (s) | 9,38 | Rp 887.663 | Rp 94.610 | Rp 93.746 | Rp 95.474 | Rp 189.220 | 2 |
| 2 | ALTO | tri banyan tirta tbk. | 2,43 | Rp 296.471 | Rp 122.071 | Rp 126.492 | Rp 117.649 | Rp 244.141 | 2 |
| 3 | CEKA | wilmar cahaya indonesia tbk. (s) | 8,89 | Rp 4.115.541 | Rp 463.134 | Rp 369.694 | Rp 556.574 | Rp 926.268 | 2 |
| 4 | CINT | chitose international tbk (s) | 3,87 | Rp 327.426 | Rp 84.682 | Rp 91.344 | Rp 78.020 | Rp 169.364 | 2 |
| 5 | DLTA | delta djakarta tbk. | 4,24 | Rp 774.968 | Rp 182.574 | Rp 181.280 | Rp 183.868 | Rp 365.148 | 2 |
| 6 | DVLA | darya-varia laboratoria tbk. (s) | 6,62 | Rp 1.451.356 | Rp 219.233 | Rp 228.688 | Rp 209.777 | Rp 438.465 | 2 |
| 7 | GGRM | gudang garam tbk. | 2,01 | Rp 76.247.147 | Rp 37.928.823 | Rp 38.312.423 | Rp 37.545.222 | Rp 75.857.645 | 2 |
| 8 | HMSP | hm sampoerna tbk. | 5,12 | Rp 95.466.657 | Rp 18.661.617 | Rp 17.881.211 | Rp 19.442.023 | Rp 37.323.234 | 2 |
| 9 | ICBP | indofood CBP sukses makmur tbk. (s) | 12,02 | Rp 34.466.069 | Rp 2.866.205 | Rp 2.622.494 | Rp 3.109.916 | Rp 5.732.410 | 2 |
| 10 | INDF | indofood sukses makmur tbk. (s) | 8,17 | Rp 66.750.317 | Rp 8.172.466 | Rp 7.875.110 | Rp 8.469.821 | Rp 16.344.931 | 2 |
| 11 | KAEF | kimia farma (persero) tbk. (s) | 6,60 | Rp 5.811.502 | Rp 879.989 | Rp 792.651 | Rp 967.326 | Rp 1.759.977 | 2 |
| 12 | KICI | kedaung indah can tbk. (s) | 1,72 | Rp 99.382 | Rp 57.742 | Rp 60.124 | Rp 55.360 | Rp 115.484 | 2 |
| 13 | KINO | kino indonesia tbk | 9,07 | Rp 3.493.028 | Rp 384.979 | Rp 359.821 | Rp 410.137 | Rp 769.958 | 2 |
| 14 | KLBF | kalbe farma (persero) tbk. (s) | 5,99 | Rp 19.374.230 | Rp 3.233.671 | Rp 3.122.938 | Rp 3.344.404 | Rp 6.467.342 | 2 |
| 15 | LMPI | langgeng makmur industri tbk. (s) | 2,12 | Rp 411.945 | Rp 194.136 | Rp 192.009 | Rp 196.262 | Rp 388.271 | 2 |
| 16 | MERK | merck tbk (s) | 6,22 | Rp 1.304.806 | Rp 209.860 | Rp 188.509 | Rp 231.211 | Rp 419.720 | 2 |
| 17 | MLBI | multi bintang indonesia tbk. (s) | 22,16 | Rp 3.263.311 | Rp 147.239 | Rp 156.340 | Rp 138.137 | Rp 294.477 | 2 |
| 18 | MRAT | mustika ratu tbk (s) | 4,06 | Rp 344.361 | Rp 84.748 | Rp 78.777 | Rp 90.719 | Rp 169.496 | 2 |
| 19 | MYOR | mayora indah tbk. (s) | 9,87 | Rp 18.349.959 | Rp 1.859.112 | Rp 1.594.547 | Rp 2.123.676 | Rp 3.718.223 | 2 |
| 20 | PYFA | pyridam farma tbk (s) | 5,83 | Rp 216.951 | Rp 37.190 | Rp 34.078 | Rp 40.301 | Rp 74.379 | 2 |
| 21 | RMBA | bentoel international investama tbk. | 5,60 | Rp 19.228.981 | Rp 3.435.204 | Rp 262.656 | Rp 6.607.751 | Rp 6.870.407 | 2 |
| 22 | ROTI | nippon indosari corpindo tbk. (s) | 53,23 | Rp 2.521.920 | Rp 47.377 | Rp 44.008 | Rp 50.746 | Rp 94.754 | 2 |
| 23 | SIDO | industri jamu dan farmasi sido muncul tbk. (s) | 8,61 | Rp 2.561.806 | Rp 297.706 | Rp 327.496 | Rp 267.915 | Rp 595.411 | 2 |
| 24 | SKBM | sekar bumi tbk. (s) | 8,56 | Rp 1.501.115 | Rp 175.331 | Rp 112.414 | Rp 238.247 | Rp 350.661 | 2 |
| 25 | SKLT | sekar laut tbk. (s) | 0,95 | Rp 83.385 | Rp 87.781 | Rp 85.250 | Rp 90.312 | Rp 175.562 | 2 |
| 26 | TCID | mandom indonesia tbk (s) | 5,26 | Rp 2.526.776 | Rp 480.442 | Rp 468.144 | Rp 492.740 | Rp 960.884 | 2 |
| 27 | TSPC | tempo scan pacific tbk (s) | 6,26 | Rp 9.138.238 | Rp 1.458.774 | Rp 1.555.522 | Rp 1.362.026 | Rp 2.917.548 | 2 |
| 28 | ULTJ | ultra jaya milk industry & trading company tbk. (s) | 1,42 | Rp 4.685.987 | Rp 3.292.437 | Rp 6.563.870 | Rp 21.003 | Rp 6.584.873 | 2 |
| 29 | UNVR | unilever indonesia tbk (s) | 16,90 | Rp 40.053.732 | Rp 2.370.528 | Rp 2.422.926 | Rp 2.318.130 | Rp 4.741.056 | 2 |
| 30 | WIIM | wismilak inti makmur tbk. | 2,20 | Rp 1.685.795 | Rp 765.819 | Rp 753.334 | Rp 778.304 | Rp 1.531.638 | 2 |



PERPUTARAN PERSEDIAAN 2017

| No | Kode | Nama Perusahaan | Perputaran Persediaan (1) = (2) / (5) | Penjualan Bersih (2) | Kas Awal (3) | Kas Akhir (4) | Rata-Rata Kas (5) = (6) / (7) | Kas Awal+Akhir (6) = (3) + (4) | |
|----|------|---|--|-------------------------|-----------------|------------------|----------------------------------|-----------------------------------|---|
| 1 | ADES | akasha wira international tbk. (s) | 9,38 | Rp 887.663 | Rp 94.610 | Rp 93.746 | Rp 95.474 | Rp 189.220 | 2 |
| 2 | ALTO | tri banyan tirta tbk. | 2,43 | Rp 296.471 | Rp 122.071 | Rp 126.492 | Rp 117.649 | Rp 244.141 | 2 |
| 3 | CEKA | wilmar cahaya indonesia tbk. (s) | 8,89 | Rp 4.115.541 | Rp 463.134 | Rp 369.694 | Rp 556.574 | Rp 926.268 | 2 |
| 4 | CINT | chitose international tbk (s) | 3,87 | Rp 327.426 | Rp 84.682 | Rp 91.344 | Rp 78.020 | Rp 169.364 | 2 |
| 5 | DLTA | delta djakarta tbk. | 4,24 | Rp 774.968 | Rp 182.574 | Rp 181.280 | Rp 183.868 | Rp 365.148 | 2 |
| 6 | DVLA | darya-varia laboratoria tbk. (s) | 6,62 | Rp 1.451.356 | Rp 219.233 | Rp 228.688 | Rp 209.777 | Rp 438.465 | 2 |
| 7 | GGRM | gudang garam tbk. | 2,01 | Rp 76.247.147 | Rp 37.928.823 | Rp 38.312.423 | Rp 37.545.222 | Rp 75.857.645 | 2 |
| 8 | HMSP | hm sampoerna tbk. | 5,12 | Rp 95.466.657 | Rp 18.661.617 | Rp 17.881.211 | Rp 19.442.023 | Rp 37.323.234 | 2 |
| 9 | ICBP | indofood CBP sukses makmur tbk. (s) | 12,02 | Rp 34.466.069 | Rp 2.866.205 | Rp 2.622.494 | Rp 3.109.916 | Rp 5.732.410 | 2 |
| 10 | INDF | indofood sukses makmur tbk. (s) | 8,17 | Rp 66.750.317 | Rp 8.172.466 | Rp 7.875.110 | Rp 8.469.821 | Rp 16.344.931 | 2 |
| 11 | KAEF | kimia farma (persero) tbk. (s) | 6,60 | Rp 5.811.502 | Rp 879.989 | Rp 792.651 | Rp 967.326 | Rp 1.759.977 | 2 |
| 12 | KICI | kedaung indah can tbk. (s) | 1,72 | Rp 99.382 | Rp 57.742 | Rp 60.124 | Rp 55.360 | Rp 115.484 | 2 |
| 13 | KINO | kino indonesia tbk | 9,07 | Rp 3.493.028 | Rp 384.979 | Rp 359.821 | Rp 410.137 | Rp 769.958 | 2 |
| 14 | KLBF | kalbe farma (persero) tbk. (s) | 5,99 | Rp 19.374.230 | Rp 3.233.671 | Rp 3.122.938 | Rp 3.344.404 | Rp 6.467.342 | 2 |
| 15 | LMPI | langgeng makmur industri tbk. (s) | 2,12 | Rp 411.945 | Rp 194.136 | Rp 192.009 | Rp 196.262 | Rp 388.271 | 2 |
| 16 | MERK | merck tbk (s) | 6,22 | Rp 1.304.806 | Rp 209.860 | Rp 188.509 | Rp 231.211 | Rp 419.720 | 2 |
| 17 | MLBI | multi bintang indonesia tbk. (s) | 22,16 | Rp 3.263.311 | Rp 147.239 | Rp 156.340 | Rp 138.137 | Rp 294.477 | 2 |
| 18 | MRAT | mustika ratu tbk (s) | 4,06 | Rp 344.361 | Rp 84.748 | Rp 78.777 | Rp 90.719 | Rp 169.496 | 2 |
| 19 | MYOR | mayora indah tbk. (s) | 9,87 | Rp 18.349.959 | Rp 1.859.112 | Rp 1.594.547 | Rp 2.123.676 | Rp 3.718.223 | 2 |
| 20 | PYFA | pyridam farma tbk (s) | 5,83 | Rp 216.951 | Rp 37.190 | Rp 34.078 | Rp 40.301 | Rp 74.379 | 2 |
| 21 | RMBA | bentoel international investama tbk. | 5,60 | Rp 19.228.981 | Rp 3.435.204 | Rp 262.656 | Rp 6.607.751 | Rp 6.870.407 | 2 |
| 22 | ROTI | nippon indosari corpindo tbk. (s) | 53,23 | Rp 2.521.920 | Rp 47.377 | Rp 44.008 | Rp 50.746 | Rp 94.754 | 2 |
| 23 | SIDO | industri jamu dan farmasi sido muncul tbk. (s) | 8,61 | Rp 2.561.806 | Rp 297.706 | Rp 327.496 | Rp 267.915 | Rp 595.411 | 2 |
| 24 | SKBM | sekar bumi tbk. (s) | 8,56 | Rp 1.501.115 | Rp 175.331 | Rp 112.414 | Rp 238.247 | Rp 350.661 | 2 |
| 25 | SKLT | sekar laut tbk. (s) | 0,95 | Rp 83.385 | Rp 87.781 | Rp 85.250 | Rp 90.312 | Rp 175.562 | 2 |
| 26 | TCID | mandom indonesia tbk (s) | 5,26 | Rp 2.526.776 | Rp 480.442 | Rp 468.144 | Rp 492.740 | Rp 960.884 | 2 |
| 27 | TSPC | tempo scan pacific tbk (s) | 6,26 | Rp 9.138.238 | Rp 1.458.774 | Rp 1.555.522 | Rp 1.362.026 | Rp 2.917.548 | 2 |
| 28 | ULTJ | ultra jaya milk industry & trading company tbk. (s) | 1,42 | Rp 4.685.987 | Rp 3.292.437 | Rp 6.563.870 | Rp 21.003 | Rp 6.584.873 | 2 |
| 29 | UNVR | unilever indonesia tbk (s) | 16,90 | Rp 40.053.732 | Rp 2.370.528 | Rp 2.422.926 | Rp 2.318.130 | Rp 4.741.056 | 2 |
| 30 | WIIM | wismilak inti makmur tbk. | 2,20 | Rp 1.685.795 | Rp 765.819 | Rp 753.334 | Rp 778.304 | Rp 1.531.638 | 2 |



PERPUTARAN PERSEDIAAN 2017

| No | Kode | Nama Perusahaan | Perputaran Persediaan (1) = (2) / (5) | Penjualan Bersih (2) | Kas Awal (3) | Kas Akhir (4) | Rata-Rata Kas (5) = (6) / (7) | Kas Awal+Akhir (6) = (3) + (4) | |
|----|------|---|--|-------------------------|-----------------|------------------|----------------------------------|-----------------------------------|---|
| 1 | ADES | akasha wira international tbk. (s) | 8,04 | Rp 814.490 | Rp 101.294 | Rp 94.610 | Rp 107.977 | Rp 202.587 | 2 |
| 2 | ALTO | tri banyan tirta tbk. | 2,12 | Rp 262.143 | Rp 123.568 | Rp 121.383 | Rp 125.753 | Rp 247.136 | 2 |
| 3 | CEKA | wilmar cahaya indonesia tbk. (s) | 10,21 | Rp 4.257.738 | Rp 416.827 | Rp 418.385 | Rp 415.268 | Rp 833.653 | 2 |
| 4 | CINT | chitose international tbk (s) | 4,25 | Rp 373.955 | Rp 88.004 | Rp 84.027 | Rp 91.980 | Rp 176.007 | 2 |
| 5 | DLTA | delta djakarta tbk. | 4,30 | Rp 777.308 | Rp 180.871 | Rp 182.878 | Rp 178.863 | Rp 361.741 | 2 |
| 6 | DVLA | darya-varia laboratoria tbk. (s) | 7,16 | Rp 1.575.647 | Rp 220.117 | Rp 236.373 | Rp 203.861 | Rp 440.234 | 2 |
| 7 | GGRM | gudang garam tbk. | 2,32 | Rp 83.305.925 | Rp 35.853.962 | Rp 33.787.634 | Rp 37.920.289 | Rp 71.707.923 | 2 |
| 8 | HMSP | hm sampoerna tbk. | 5,65 | Rp 99.091.484 | Rp 17.523.234 | Rp 17.023.230 | Rp 18.023.238 | Rp 35.046.468 | 2 |
| 9 | ICBP | indofood CBP sukses makmur tbk. (s) | 11,23 | Rp 35.606.593 | Rp 3.170.827 | Rp 3.080.018 | Rp 3.261.635 | Rp 6.341.653 | 2 |
| 10 | INDF | indofood sukses makmur tbk. (s) | 7,49 | Rp 70.186.618 | Rp 9.368.169 | Rp 9.045.356 | Rp 9.690.981 | Rp 18.736.337 | 2 |
| 11 | KAEF | kimia farma (persero) tbk. (s) | 5,69 | Rp 6.127.479 | Rp 1.076.774 | Rp 961.205 | Rp 1.192.342 | Rp 2.153.547 | 2 |
| 12 | KICI | kedaung indah can tbk. (s) | 1,84 | Rp 113.414 | Rp 61.516 | Rp 60.000 | Rp 63.032 | Rp 123.032 | 2 |
| 13 | KINO | kino indonesia tbk | 7,67 | Rp 3.160.637 | Rp 412.184 | Rp 439.721 | Rp 384.646 | Rp 824.367 | 2 |
| 14 | KLBF | kalbe farma (persero) tbk. (s) | 5,90 | Rp 20.182.120 | Rp 3.418.299 | Rp 3.279.101 | Rp 3.557.496 | Rp 6.836.597 | 2 |
| 15 | LMPI | langgeng makmur industri tbk. (s) | 1,84 | Rp 411.144 | Rp 223.804 | Rp 207.475 | Rp 240.133 | Rp 447.608 | 2 |
| 16 | MERK | merck tbk (s) | 3,95 | Rp 1.156.648 | Rp 293.165 | Rp 297.265 | Rp 289.064 | Rp 586.329 | 2 |
| 17 | MLBI | multi bintang indonesia tbk. (s) | 21,46 | Rp 3.389.736 | Rp 157.925 | Rp 144.229 | Rp 171.620 | Rp 315.849 | 2 |
| 18 | MRAT | mustika ratu tbk (s) | 3,39 | Rp 344.678 | Rp 101.566 | Rp 93.372 | Rp 109.760 | Rp 203.132 | 2 |
| 19 | MYOR | mayora indah tbk. (s) | 11,07 | Rp 20.816.673 | Rp 1.881.156 | Rp 1.937.045 | Rp 1.825.267 | Rp 3.762.312 | 2 |
| 20 | PYFA | pyridam farma tbk (s) | 5,78 | Rp 223.002 | Rp 38.580 | Rp 40.269 | Rp 36.890 | Rp 77.159 | 2 |
| 21 | RMBA | bentoel international investama tbk. | 3,11 | Rp 20.258.870 | Rp 6.504.010 | Rp 7.193.061 | Rp 5.814.958 | Rp 13.008.019 | 2 |
| 22 | ROTI | nippon indosari corpindo tbk. (s) | 51,80 | Rp 2.491.100 | Rp 48.092 | Rp 45.920 | Rp 50.264 | Rp 96.184 | 2 |
| 23 | SIDO | industri jamu dan farmasi sido muncul tbk. (s) | 14,20 | Rp 2.573.840 | Rp 181.263 | Rp 94.610 | Rp 267.915 | Rp 362.525 | 2 |
| 24 | SKBM | sekar bumi tbk. (s) | 8,88 | Rp 1.841.487 | Rp 207.273 | Rp 121.383 | Rp 293.162 | Rp 414.545 | 2 |
| 25 | SKLT | sekar laut tbk. (s) | 8,26 | Rp 914.188 | Rp 110.621 | Rp 100.446 | Rp 120.795 | Rp 221.241 | 2 |
| 26 | TCID | mandom indonesia tbk (s) | 5,84 | Rp 2.706.394 | Rp 463.182 | Rp 503.739 | Rp 422.625 | Rp 926.364 | 2 |
| 27 | TSPC | tempo scan pacific tbk (s) | 6,50 | Rp 9.565.462 | Rp 1.472.397 | Rp 1.466.032 | Rp 1.478.762 | Rp 2.944.794 | 2 |
| 28 | ULTJ | ultra jaya milk industry & trading company tbk. (s) | 7,04 | Rp 4.879.559 | Rp 692.836 | Rp 703.048 | Rp 682.624 | Rp 1.385.672 | 2 |
| 29 | UNVR | unilever indonesia tbk (s) | 16,89 | Rp 41.204.510 | Rp 2.440.147 | Rp 2.486.754 | Rp 2.393.540 | Rp 4.880.294 | 2 |
| 30 | WIIM | wismilak inti makmur tbk. | 2,08 | Rp 1.476.427 | Rp 711.462 | Rp 754.766 | Rp 668.157 | Rp 1.422.923 | 2 |



PERPUTARAN PERSEDIAAN 2018

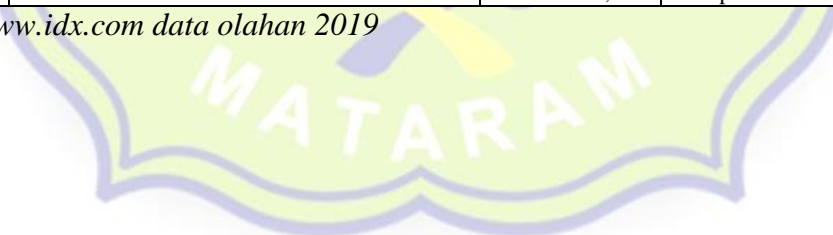
| No | Kode | Nama Perusahaan | Perputaran Persediaan (1) = (2) / (5) | Penjualan Bersih (2) | Kas Awal (3) | Kas Akhir (4) | Rata-Rata Kas (5) = (6) / (7) | Kas Awal+Akhir (6) = (3) + (4) | |
|----|------|---|---|----------------------------|-----------------|------------------|-------------------------------------|--------------------------------------|---|
| 1 | ADES | akasha wira international tbk. (s) | 7,44 | Rp 804.302 | Rp 108.143 | Rp 107.148 | Rp 109.137 | Rp 216.285 | 2 |
| 2 | ALTO | tri banyan tirta tbk. | 2,39 | Rp 290.274 | Rp 121.306 | Rp 123.268 | Rp 121.306 | Rp 244.574 | 2 |
| 3 | CEKA | wilmar cahaya indonesia tbk. (s) | 10,91 | Rp 3.629.327 | Rp 332.754 | Rp 457.282 | Rp 332.754 | Rp 790.036 | 2 |
| 4 | CINT | chitose international tbk (s) | 3,14 | Rp 370.390 | Rp 117.930 | Rp 105.748 | Rp 130.111 | Rp 235.859 | 2 |
| 5 | DLTA | delta djakarta tbk. | 1,29 | Rp 224.504 | Rp 173.468 | Rp 173.468 | Rp 173.468 | Rp 346.936 | 2 |
| 6 | DVLA | darya-varia laboratoria tbk. (s) | 6,71 | Rp 1.699.657 | Rp 253.366 | Rp 226.040 | Rp 280.691 | Rp 506.731 | 2 |
| 7 | GGRM | gudang garam tbk. | 2,61 | Rp 95.707.663 | Rp 36.639.171 | Rp 34.718.297 | Rp 38.560.045 | Rp 73.278.342 | 2 |
| 8 | HMSP | hm sampoerna tbk. | 6,99 | Rp 106.741.891 | Rp 15.280.662 | Rp 15.378.127 | Rp 15.183.197 | Rp 30.561.324 | 2 |
| 9 | ICBP | indofood CBP sukses makmur tbk. (s) | 10,56 | Rp 38.413.407 | Rp 3.637.036 | Rp 3.272.794 | Rp 4.001.277 | Rp 7.274.071 | 2 |
| 10 | INDF | indofood sukses makmur tbk. (s) | 6,63 | Rp 73.394.728 | Rp 11.078.186 | Rp 10.512.216 | Rp 11.644.156 | Rp 22.156.372 | 2 |
| 11 | KAEF | kimia farma (persero) tbk. (s) | 4,69 | Rp 7.454.114 | Rp 1.588.360 | Rp 1.370.983 | Rp 1.805.736 | Rp 3.176.719 | 2 |
| 12 | KICI | kedaung indah can tbk. (s) | 1,21 | Rp 86.916 | Rp 71.771 | Rp 71.246 | Rp 72.296 | Rp 143.542 | 2 |
| 13 | KINO | kino indonesia tbk | 7,75 | Rp 3.611.694 | Rp 466.316 | Rp 413.395 | Rp 519.237 | Rp 932.632 | 2 |
| 14 | KLBF | kalbe farma (persero) tbk. (s) | 5,80 | Rp 21.074.306 | Rp 3.630.785 | Rp 3.786.982 | Rp 3.474.587 | Rp 7.261.569 | 2 |
| 15 | LMPI | langgeng makmur industri tbk. (s) | 1,83 | Rp 455.555 | Rp 248.318 | Rp 238.451 | Rp 258.185 | Rp 496.636 | 2 |
| 16 | MERK | merck tbk (s) | 2,28 | Rp 611.958 | Rp 268.778 | Rp 267.041 | Rp 270.515 | Rp 537.556 | 2 |
| 17 | MLBI | multi bintang indonesia tbk. (s) | 22,54 | Rp 3.649.615 | Rp 161.924 | Rp 151.630 | Rp 172.217 | Rp 323.847 | 2 |
| 18 | MRAT | mustika ratu tbk (s) | 4,42 | Rp 300.572 | Rp 68.010 | Rp 109.661 | Rp 26.358 | Rp 136.019 | 2 |
| 19 | MYOR | mayora indah tbk. (s) | 8,29 | Rp 24.060.802 | Rp 2.903.959 | Rp 2.456.121 | Rp 3.351.796 | Rp 5.807.917 | 2 |
| 20 | PYFA | pyridam farma tbk (s) | 2,24 | Rp 86.916 | Rp 38.880 | Rp 36.169 | Rp 41.590 | Rp 77.759 | 2 |
| 21 | RMBA | bentoel international investama tbk. | 3,72 | Rp 21.923.057 | Rp 5.898.002 | Rp 6.031.841 | Rp 5.764.162 | Rp 11.796.003 | 2 |
| 22 | ROTI | nippon indosari corpindo tbk. (s) | 45,04 | Rp 2.766.545 | Rp 61.420 | Rp 57.713 | Rp 65.127 | Rp 122.840 | 2 |
| 23 | SIDO | industri jamu dan farmasi sido muncul tbk. (s) | 17,52 | Rp 2.763.292 | Rp 157.752 | Rp 4.311 | Rp 311.193 | Rp 315.504 | 2 |
| 24 | SKBM | sekar bumi tbk. (s) | 6,58 | Rp 1.953.910 | Rp 296.969 | Rp 291.789 | Rp 302.148 | Rp 593.937 | 2 |
| 25 | SKLT | sekar laut tbk. (s) | 7,78 | Rp 1.045.029 | Rp 134.328 | Rp 113.817 | Rp 154.839 | Rp 268.656 | 2 |
| 26 | TCID | mandom indonesia tbk (s) | 5,32 | Rp 2.648.754 | Rp 497.721 | Rp 452.976 | Rp 542.466 | Rp 995.442 | 2 |
| 27 | TSPC | tempo scan pacific tbk (s) | 6,68 | Rp 10.088.118 | Rp 1.510.721 | Rp 1.513.449 | Rp 1.507.993 | Rp 3.021.442 | 2 |
| 28 | ULTJ | ultra jaya milk industry & trading company tbk. (s) | 15,44 | Rp 5.472.882 | Rp 354.387 | | Rp 519.237 | Rp 708.773 | 2 |
| 29 | UNVR | unilever indonesia tbk (s) | 15,98 | Rp 41.802.073 | Rp 2.615.926 | Rp 2.573.779 | Rp 2.658.073 | Rp 5.231.852 | 2 |
| 30 | WIIM | wismilak inti makmur tbk. | 2,14 | Rp 1.405.384 | Rp 656.259 | Rp 659.910 | Rp 652.607 | Rp 1.312.517 | 2 |



PERPUTARAN ROA 2016

| no | kode | nama perusahaan | ROA | total aset | net profit |
|----|------|---|-------|---------------|---------------|
| 1 | ADES | akasha wira international tbk. (s) | 1,586 | Rp 35.316 | Rp 56.019 |
| 2 | ALTO | tri banyan tirta tbk. | 0,105 | Rp 249.820 | Rp 26.149 |
| 3 | CEKA | wilmar cahaya indonesia tbk. (s) | 0,174 | Rp 1.425.964 | Rp 248.026 |
| 4 | CINT | chitose international tbk (s) | 0,059 | Rp 399.336 | Rp 23.756 |
| 5 | DLTA | delta djakarta tbk. | 2,469 | Rp 1.048 | Rp 2.588 |
| 6 | DVLA | darya-varia laboratoria tbk. (s) | 0,095 | Rp 1.531.365 | Rp 145.119 |
| 7 | GGRM | gudang garam tbk. | 0,105 | Rp 62.951.634 | Rp 6.586.081 |
| 8 | HMSP | hm sampoerna tbk. | 0,295 | Rp 42.508.277 | Rp 12.530.201 |
| 9 | ICBP | indofood CBP sukses makmur tbk. (s) | 0,233 | Rp 15.571.362 | Rp 3.635.216 |
| 10 | INDF | indofood sukses makmur tbk. (s) | 0,061 | Rp 82.174.515 | Rp 4.984.305 |
| 11 | KAEF | kimia farma (persero) tbk. (s) | 0,093 | Rp 2.906.737 | Rp 271.597 |
| 12 | KICI | kedaung indah can tbk. (s) | 0,010 | Rp 139.809 | Rp 1.361 |
| 13 | KINO | kino indonesia tbk | 0,063 | Rp 3.284.504 | Rp 207.150 |
| 14 | KLBF | kalbe farma (persero) tbk. (s) | 0,246 | Rp 9.572.529 | Rp 2.350.884 |
| 15 | LMPI | langgeng makmur industri tbk. (s) | 0,004 | Rp 810.364 | Rp 3.041 |
| 16 | MERK | merck tbk (s) | 0,207 | Rp 743.934 | Rp 153.929 |
| 17 | MLBI | multi bintang indonesia tbk. (s) | 0,431 | Rp 2.275.038 | Rp 979.530 |
| 18 | MRAT | mustika ratu tbk (s) | 0,005 | Rp 483.037 | Rp 2.357 |
| 19 | MYOR | mayora indah tbk. (s) | 0,104 | Rp 12.922.421 | Rp 1.345.716 |
| 20 | PYFA | pyridam farma tbk (s) | 0,026 | Rp 167.062 | Rp 4.286 |
| 21 | RMBA | bentoel international investama tbk. | 0,038 | Rp 13.470.943 | Rp 517.697 |
| 22 | ROTI | nippon indosari corpindo tbk. (s) | 0,090 | Rp 2.919.640 | Rp 263.392 |
| 23 | SIDO | industri jamu dan farmasi sido muncul tbk. (s) | 0,158 | Rp 2.987.614 | Rp 471.722 |
| 24 | SKBM | sekar bumi tbk. (s) | 0,021 | Rp 1.001.657 | Rp 21.144 |
| 25 | SKLT | sekar laut tbk. (s) | 0,298 | Rp 568.239 | Rp 169.171 |
| 26 | TCID | mandom indonesia tbk (s) | 0,069 | Rp 2.185.101 | Rp 150.724 |
| 27 | TSPC | tempo scan pacific tbk (s) | 0,080 | Rp 6.585.807 | Rp 526.651 |
| 28 | ULTJ | ultra jaya milk industry & trading company tbk. (s) | 0,165 | Rp 4.239.200 | Rp 699.894 |
| 29 | UNVR | unilever indonesia tbk (s) | 0,356 | Rp 16.745.695 | Rp 5.957.507 |
| 30 | WIIM | wismilak inti makmur tbk. | 0,074 | Rp 1.353.634 | Rp 99.950 |

Sumber: www.idx.com data olahan 2019



PERPUTARAN ROA 2017

| no | kode | nama perusahaan | ROA | total aset | net profit |
|----|------|---|------|---------------|---------------|
| 1 | ADES | akasha wira international tbk. (s) | 1,51 | Rp 25.507 | Rp 38.623 |
| 2 | ALTO | tri banyan tirta tbk. | 0,33 | Rp 192.943 | Rp 62.847 |
| 3 | CEKA | wilmar cahaya indonesia tbk. (s) | 0,07 | Rp 1.392.636 | Rp 104.374 |
| 4 | CINT | chitose international tbk (s) | 0,13 | Rp 476.577 | Rp 64.041 |
| 5 | DLTA | delta djakarta tbk. | 0,23 | Rp 1.206 | Rp 276 |
| 6 | DVLA | darya-varia laboratoria tbk. (s) | 0,09 | Rp 1.640.886 | Rp 148.312 |
| 7 | GGRM | gudang garam tbk. | 0,12 | Rp 66.759.930 | Rp 7.703.622 |
| 8 | HMSP | hm sampoerna tbk. | 0,29 | Rp 43.141.063 | Rp 12.483.134 |
| 9 | ICBP | indofood CBP sukses makmur tbk. (s) | 0,21 | Rp 16.579.331 | Rp 3.531.220 |
| 10 | INDF | indofood sukses makmur tbk. (s) | 0,06 | Rp 87.939.488 | Rp 5.039.068 |
| 11 | KAEF | kimia farma (persero) tbk. (s) | 0,09 | Rp 3.662.090 | Rp 331.707 |
| 12 | KICI | kedaung indah can tbk. (s) | 0,02 | Rp 149.420 | Rp 2.488 |
| 13 | KINO | kino indonesia tbk | 0,04 | Rp 3.237.595 | Rp 121.129 |
| 14 | KLBF | kalbe farma (persero) tbk. (s) | 0,24 | Rp 10.043.950 | Rp 2.453.251 |
| 15 | LMPI | langgeng makmur industri tbk. (s) | 0,00 | Rp 834.548 | Rp 3.915 |
| 16 | MERK | merck tbk (s) | 0,18 | Rp 847.006 | Rp 155.964 |
| 17 | MLBI | multi bintang indonesia tbk. (s) | 0,53 | Rp 2.510.078 | Rp 1.320.897 |
| 18 | MRAT | mustika ratu tbk (s) | 0,02 | Rp 497.354 | Rp 7.936 |
| 19 | MYOR | mayora indah tbk. (s) | 0,11 | Rp 14.915.849 | Rp 1.570.140 |
| 20 | PYFA | pyridam farma tbk (s) | 0,03 | Rp 159.563 | Rp 4.898 |
| 21 | RMBA | bentoel international investama tbk. | 0,15 | Rp 14.083.598 | Rp 2.082.542 |
| 22 | ROTI | nippon indosari corpindo tbk. (s) | 0,03 | Rp 4.559.573 | Rp 124.467 |
| 23 | SIDO | industri jamu dan farmasi sido muncul tbk. (s) | 0,17 | Rp 3.158.198 | Rp 522.719 |
| 24 | SKBM | sekar bumi tbk. (s) | 0,01 | Rp 1.623.027 | Rp 24.053 |
| 25 | SKLT | sekar laut tbk. (s) | 0,02 | Rp 636.284 | Rp 14.526 |
| 26 | TCID | mandom indonesia tbk (s) | 0,07 | Rp 2.361.807 | Rp 157.605 |
| 27 | TSPC | tempo scan pacific tbk (s) | 0,06 | Rp 7.434.900 | Rp 461.697 |
| 28 | ULTJ | ultra jaya milk industry & trading company tbk. (s) | 0,13 | Rp 5.186.940 | Rp 694.642 |
| 29 | UNVR | unilever indonesia tbk (s) | 0,38 | Rp 18.906.413 | Rp 7.107.230 |
| 30 | WIIM | wismilak inti makmur tbk. | 0,02 | Rp 1.225.712 | Rp 19.591 |

Sumber: www.idx.com data olahan 2019

PERPUTARAN ROA 2018

| no | kode | nama perusahaan | ROA | total aset | net profit |
|----|------|---|------|---------------|---------------|
| 1 | ADES | akasha wira internasional tbk. (s) | 0,07 | Rp 881.275 | Rp 58.903 |
| 2 | ALTO | tri banyan tirta tbk. | 0,03 | Rp 1.109.843 | Rp 32.158 |
| 3 | CEKA | wilmar cahaya indonesia tbk. (s) | 0,09 | Rp 1.168.956 | Rp 100.378 |
| 4 | CINT | chitose internasional tbk (s) | 0,03 | Rp 491.382 | Rp 13.554 |
| 5 | DLTA | delta djakarta tbk. | 0,06 | Rp 1.437.964 | Rp 86.788 |
| 6 | DVLA | darya-varia laboratoria tbk. (s) | 0,12 | Rp 1.682.821 | Rp 203.324 |
| 7 | GGRM | gudang garam tbk. | 0,12 | Rp 69.097.219 | Rp 7.968.008 |
| 8 | HMSP | hm sampoerna tbk. | 0,29 | Rp 46.602.420 | Rp 13.629.251 |
| 9 | ICBP | indofood CBP sukses makmur tbk. (s) | 0,15 | Rp 34.367.153 | Rp 5.206.867 |
| 10 | INDF | indofood sukses makmur tbk. (s) | 0,07 | Rp 96.537.796 | Rp 6.350.788 |
| 11 | KAEF | kimia farma (persero) tbk. (s) | 0,08 | Rp 9.460.427 | Rp 775.702 |
| 12 | KICI | kedaung indah can tbk. (s) | 0,02 | Rp 154.088 | Rp 3.151 |
| 13 | KINO | kino indonesia tbk | 0,05 | Rp 3.592.164 | Rp 179.025 |
| 14 | KLBF | kalbe farma (persero) tbk. (s) | 0,14 | Rp 18.146.206 | Rp 2.552.706 |
| 15 | LMPI | langgeng makmur industri tbk. (s) | 0,06 | Rp 786.704 | Rp 45.765 |
| 16 | MERK | merck tbk (s) | 0,92 | Rp 1.263 | Rp 1.168 |
| 17 | MLBI | multi bintang indonesia tbk. (s) | 0,43 | Rp 2.889.501 | Rp 1.228.041 |
| 18 | MRAT | mustika ratu tbk (s) | 0,00 | Rp 511.887 | Rp 1.242 |
| 19 | MYOR | mayora indah tbk. (s) | 0,10 | Rp 17.591.706 | Rp 1.804.748 |
| 20 | PYFA | pyridam farma tbk (s) | 1,34 | Rp 187.057 | Rp 250.445 |
| 21 | RMBA | bentoel internasional investama tbk. | 0,04 | Rp 14.879.589 | Rp 557.699 |
| 22 | ROTI | nippon indosari corpindo tbk. (s) | 0,03 | Rp 4.393.810 | Rp 136.301 |
| 23 | SIDO | industri jamu dan farmasi sido muncul tbk. (s) | 0,20 | Rp 3.337.628 | Rp 660.668 |
| 24 | SKBM | sekar bumi tbk. (s) | 0,01 | Rp 1.771.365 | Rp 17.482 |
| 25 | SKLT | sekar laut tbk. (s) | 0,05 | Rp 747.293 | Rp 36.017 |
| 26 | TCID | mandom indonesia tbk (s) | 0,08 | Rp 2.445.143 | Rp 196.574 |
| 27 | TSPC | tempo scan pacific tbk (s) | 0,07 | Rp 7.869.975 | Rp 553.039 |
| 28 | ULTJ | ultra jaya milk industry & trading company tbk. (s) | 0,13 | Rp 5.555.871 | Rp 702.345 |
| 29 | UNVR | unilever indonesia tbk (s) | 0,48 | Rp 19.522.970 | Rp 9.386.195 |
| 30 | WIIM | wismilak inti makmur tbk. | 0,02 | Rp 1.255.573 | Rp 27.145 |

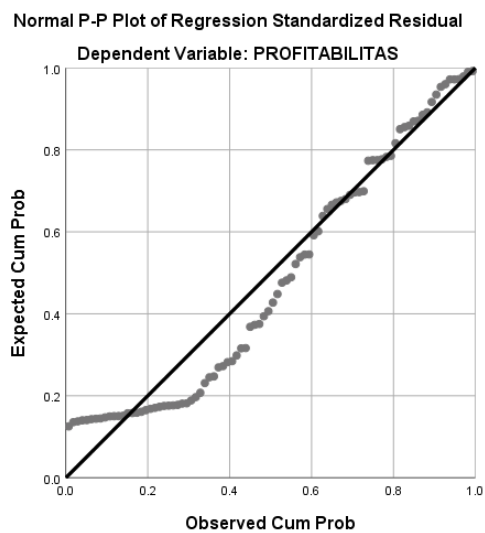
Sumber: www.idx.com data olahan 2019

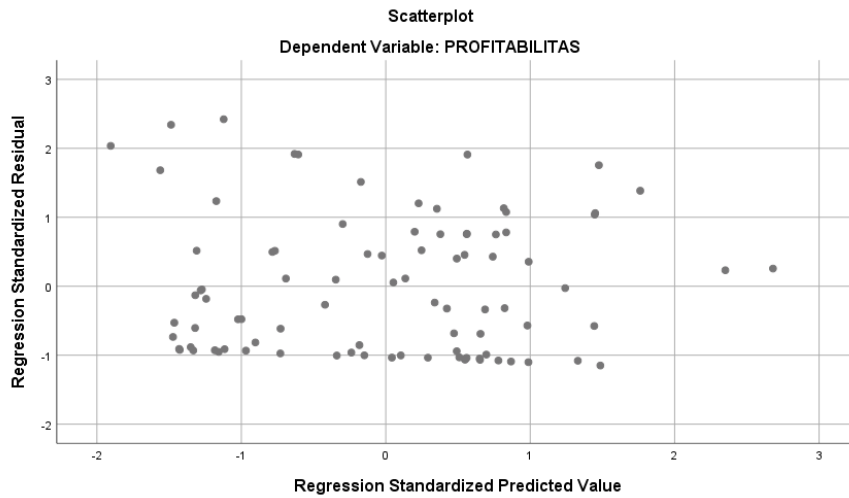
Lampiran 2

Output SPSS 25 diolah Tahun 2019

Hasil Uji Normalitas

| One-Sample Kolmogorov-Smirnov Test | | |
|--|----------------|-------------------------|
| | | Unstandardized Residual |
| N | | 90 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | .32417525 |
| Most Extreme Differences | Absolute | .101 |
| | Positive | .101 |
| | Negative | -.086 |
| Test Statistic | | .101 |
| Asymp. Sig. (2-tailed) | | .090 ^{c,d} |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |





Hasil Uji Autokorelas

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .538 ^a | .289 | .264 | .828062 | 1.936 |

a. Predictors: (Constant), perputaran persediaan, perputaran kas, perputaran modal kerja

b. Dependent Variable: PROFITABILITAS

Hasil Uji Heterokedasitas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Collinearity Statistics | |
|-------|------------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 7.380 | 1.819 | | 4.056 | .000 | | |
| | perputaran modal kerja | -.213 | .071 | -.283 | -2.982 | .004 | .918 | 1.089 |
| | perputaran kas | .076 | .102 | -.072 | -.745 | .458 | .882 | 1.134 |
| | perputaran persediaan | 3.406 | .630 | -.513 | 5.407 | .000 | .919 | 1.088 |

a. Dependent Variable: res2

Hasil Uji Multikolinearitas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Collinearity Statistics | |
|-------|------------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 7.380 | 1.819 | | 4.056 | .000 | | |
| | perputaran modal kerja | -.213 | .071 | -.283 | -2.982 | .004 | .918 | 1.089 |
| | perputaran kas | .076 | .102 | -.072 | -.745 | .458 | .882 | 1.134 |
| | perputaran persediaan | 3.406 | .630 | -.513 | 5.407 | .000 | .919 | 1.088 |

a. Dependent Variable: Profitabilitas

Hasil Uji (t)

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 7,380 | 1,819 | | 4,056 | ,000 |
| | Perputaran_Modal_Kerja | 3,406 | ,630 | ,513 | 5,407 | ,000 |
| | Perputaran_Kas | -,213 | ,071 | -,283 | -2,982 | ,004 |
| | Perputaran_Persediaan | -,076 | ,102 | -,072 | -,745 | ,458 |

a. Dependent Variable: ROA

Uji Koefisien Determinasi (R²)

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .538 ^a | .289 | .264 | 8.28062 |

a. Predictors: (Constant), perputaran persediaan, perputaran kas, perputaran modal kerja

b. Dependent Variable: PROFITABILITAS



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Judul Skripsi : "Pengaruh Perputaran Modal Kerja, Perputaran Kas, Dan Perputaran Persediaan Terhadap Profitabilitas (Pada Perusahaan Manufaktur Sektor Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2018)"

| No | Tanggal Bimbingan | Materi Konsultasi | Catatan Saran Perbaikan | Paraf |
|----|-------------------|---|-------------------------|-------|
| 1 | 29-01-20 | - Lengkapi kata pengantar - Buat abstrak dalam bahasa Indonesia dan Inggris | | |
| 2 | | - Sub judul lebih dari satu baris diketik 1 spasi - Hindari kata "dari" di awal paragraf | | |
| 3 | 03-02-20 | - Perhatikan tabel agar diatur jangan terpisah - See with diripi | | |

Mataram, Januari 2019

Mengetahui

Ketua Program Studi
Administrasi Bisnis

Lalu Hendra Maniza, S.Sos,MM
NIDN. 0828108404

Pembimbing I

Drs. Amil,MM
NIDN. 0831126204



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NIM : 216120183
Pembimbing II : Erwin Asidah, SE.M.M
Judul Skripsi : "Pengaruh Perputaran Modal Kerja, Perputaran Kas, Dan Perputaran Persediaan Terhadap Profitabilitas (Pada Perusahaan Manufaktur Sektor Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2018)"

| No | Tanggal Bimbingan | Materi Konsultasi | Catatan Saran Perbaikan | Paraf |
|----|-------------------|--|--|-------|
| 1 | 27/01-2020 | - Sistem penulisan perhitungan kust-rasi pendapatan bersih. - Caput . | lebih di ting- katkan ke- mungkinan penul- sian . | |
| 2 | 30/01/2020 | Ace | | |
| 3 | | | | |

Mataram, Januari 2019

Mengetahui

Ketua Program Studi
Administrasi Bisnis

Lalu Hendra Maniza, S.Sos,MM
NIDN. 0828108404

Pembimbing II

Erwin Asidah, SE.M.M
NIDN. 0812047201



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بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

Nomor : 223/II.3.AU/F/II/2020
Lamp. : Proposal Skripsi
Hal : **Mohon Sebagai Penguji Skripsi**

Mataram, 13 Jumadil Akhir 1441 H
07 Februari 2020 M

Kepada Yth. : 1. Bapak/Ibu : Drs. Amil,MM (PU)
2. Bapak/Ibu : Erwin Asidah, SE., M.M. (PP)
3. Bapak/Ibu : Dr. H. Ibrahim Abdullah, M.M (PN)

Assalamu'alaikum Wr. Wb

Bersama ini kami sampaikan 1 (satu) exp. Skripsi Mahasiswa Fakultas Ilmu Sosial dan Ilmu Politik Universitas Muhammadiyah Mataram, mohon dapat diuji :

Hari / Tanggal : Sabtu 08 Februari 2020
Pukul : 10.00 Wita – sampai selesai
Tempat : Ruang Ujian Skripsi Fisip UMMAT

Adapun Mahasiswa tersebut :

Nama : **RIRI AMINATI**
NIM : 216120183
Jurusan : Administrasi
Program Studi : Administrasi Bisnis
Judul Skripsi : **“Pengaruh Perputaran Modal Kerja, Perputaran Kas, Dan Perputaran Persediaan Terhadap Profitabilitas (Pada Perusahaan Manufaktur Sektor Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2018)”**

Demikian, atas perhatian dan kerjasama yang baik kami ucapkan terima kasih.

Wabillahittaufiq Walhidayah
Wassalamu'alaikum Wr. Wb



FISIP H. Muhammad Ali, M.Si.
NIDN. 0806066801

Tembusan, disampaikan kepada Yth. :

1. Rektor Universitas Muhammadiyah Mataram di Tempat;
2. Arsip.



BERITA - ACARA

Pada hari ini Sabtu Tanggal Delapan Bulan Februari Tahun 2020 pukul 10.00 Wita telah diselenggarakan ujian Skripsi bertempat di Ruang Ujian Skripsi Fakultas Ilmu Sosial dan Ilmu Politik Universitas Muhammadiyah Mataram dan dinyatakan LULUS / ~~TIDAK LULUS~~ dengan predikat ~~CUKUP~~ / ~~BUKUKAN~~ / ~~SANGAT MEMLIASKAN~~ CAM LAUDE, Mahasiswa :

: **RIRI AMINATI**
 : 216120183
 : Administrasi
 : Administrasi Bisnis.
 : PERBANKAN
 : Ilmu Sosial dan Ilmu Politik Universitas Muhammadiyah Mataram
 : "Pengaruh Perputaran Modal Kerja, Perputaran Kas, Dan Perputaran Persediaan Terhadap Profitabilitas (Pada Perusahaan Manufaktur Sektor Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2018)".

Rekap Nilai dari masing-masing Team Penguji sebagai berikut :

| No | Nama Team Penguji Skripsi | Jabatan | IP Yg Diberikan |
|--------------|--|---------|----------------------|
| 1 | Drs. Amil, M.M NIDN. 0831126204 | PU | 3,78 |
| 2 | Erwin Asidah, SE., MM. NIDN. 0812047201 | PP | 3,78 |
| 3 | Dr. H. Ibrahim Abdullah, M.M NIDN. 0830125501 | PN | 3,50 |
| TOTAL | | | 10,96 11, |

Jumlah IP ~~10,96~~ 11 = 3,66
 Al IP
 Jmlh Penguji 3

Mataram, 08 Februari 2020

TEAM PENGUJI SKRIPSI

| Penguji Utama, | Penguji Pendamping, | Penguji Netral, |
|---|---|---|
| | | |
| Drs. Amil, M.M NIDN. 0831126204 | Erwin Asidah, SE., MM. NIDN. 0812047201 | Dr. H. Ibrahim Abdullah, M.M NIDN. 0830125501 |



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Tempiran : Berita Acara Ujian Skripsi Sarjana Lengkap Strata Satu Fakultas Ilmu Sosial dan Ilmu Politik
Universitas Muhammadiyah Mataram.

nama
M
Perusan
Program Studi
Konsentrasi
Kultas
Skripsi

: **RIRI AMINATI**
: 216120183
: Administrasi
: Administrasi Bisnis
: PERBANKAN
: Ilmu Sosial dan Ilmu Politik Universitas Muhammadiyah Mataram
: "Pengaruh Perputaran Modal Kerja, Perputaran Kas, Dan Perputaran
Persediaan Terhadap Profitabilitas (Pada Perusahaan Manufaktur Sektor
Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-
2018)".

KOMPONEN – KOMPONEN SKRIPSI YANG DI UJI

| NO | KOMPONEN | BOBOT | NILAI | B X N | KET. |
|---------------|-------------------------|-------|-------|-------------|------|
| 1 | Sistematika | 2 | 3,8 | 7,6 | |
| 2 | Latar Belakang / Alasan | 2 | 3,8 | 7,6 | |
| 3 | Wawasan Pengetahuan | 2 | 3,8 | 7,6 | |
| 4 | Methodologi | 3 | 3,7 | 11,1 | |
| 5 | Penyajian Data | 3 | 3,8 | 11,4 | |
| 6 | Analisa Data | 4 | 3,8 | 15,2 | |
| 7 | Kesimpulan | 2 | 3,8 | 7,6 | |
| 8 | Konsistensi Bahasan | 3 | 3,8 | 11,4 | |
| 9 | Bahasa | 2 | 3,7 | 7,4 | |
| 10 | Sikap | 2 | 3,8 | 7,6 | |
| Jumlah | | 25 | | 94,5 | |

TOTAL BN
IP -----

94,5
25 = 3,78

Mataram, 08 Februari 2020
Penguji Utama,

Drs. Amil, M.M
NIDN. 0831126204



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Isi : Berita Acara Ujian Skripsi Sarjana Lengkap Strata Satu Fakultas Ilmu Sosial dan Ilmu Politik Universitas Muhammadiyah Mataram.

Nama : RIRI AMINATI
NPM : 216120183
Jurusan : Administrasi
Program Studi : Administrasi Bisnis
Bidang Studi : PERBANKAN
Mata Kuliah : Ilmu Sosial dan Ilmu Politik Universitas Muhammadiyah Mataram
Judul Skripsi : "Pengaruh Perputaran Modal Kerja, Perputaran Kas, Dan Perputaran Persediaan Terhadap Profitabilitas (Pada Perusahaan Manufaktur Sektor Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2018)".

KOMPONEN – KOMPONEN SKRIPSI YANG DI UJI

| NO | KOMPONEN | BOBOT | NILAI | B X N | KET. |
|--------|-------------------------|-------|-------|-------|------|
| 1 | Sistematika | 2 | 3,2 | 7,4 | |
| 2 | Latar Belakang / Alasan | 2 | 3,8 | 7,6 | |
| 3 | Wawasan Pengetahuan | 2 | 3,7 | 7,4 | |
| 4 | Methodologi | 3 | 3,6 | 10,8 | |
| 5 | Penyajian Data | 3 | 3,7 | 11,1 | |
| 6 | Analisa Data | 4 | 3,8 | 15,2 | |
| 7 | Kesimpulan | 2 | 3,7 | 7,4 | |
| 8 | Konsistensi Bahasan | 3 | 3,8 | 11,4 | |
| 9 | Bahasa | 2 | 3,7 | 7,4 | |
| 10 | Sikap | 2 | 3,8 | 7,6 | |
| Jumlah | | 25 | | 93,1 | |

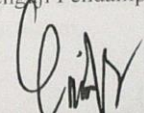
TOTAL BN

IP

TOTAL B

93,1 - 3,72
25 - 3,68

Mataram, 08 Februari 2020
Penguji Pendamping,


Erwin Asidah, SE., MM.
NIDN. 0812047201



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Topik : Berita Acara Ujian Skripsi Sarjana Lengkap Strata Satu Fakultas Ilmu Sosial dan Ilmu Politik Universitas Muhammadiyah Mataram.

: RIRI AMINATI

: 216120183

: Administrasi

: Administrasi Bisnis

: PERBANKAN

: Ilmu Sosial dan Ilmu Politik Universitas Muhammadiyah Mataram

: "Pengaruh Perputaran Modal Kerja, Perputaran Kas, Dan Perputaran Persediaan Terhadap Profitabilitas (Pada Perusahaan Manufaktur Sektor Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2018)".

KOMPONEN – KOMPONEN SKRIPSI YANG DI UJI

| NO | KOMPONEN | BOBOT | NILAI | B X N | KET. |
|----|-------------------------|-------|-------|-------|------|
| 1 | Sistematika | 2 | 3,5 | 7 | |
| 2 | Latar Belakang / Alasan | 2 | 3,5 | 7 | |
| 3 | Wawasan Pengetahuan | 2 | 4 | 8 | |
| 4 | Methodologi | 3 | 3,5 | 7 | |
| 5 | Penyajian Data | 3 | 3,5 | 10,5 | |
| 6 | Analisa Data | 4 | 3 | 12 | |
| 7 | Kesimpulan | 2 | 3,5 | 7 | |
| 8 | Konsistensi Bahasan | 3 | 3,5 | 10,5 | |
| 9 | Bahasa | 2 | 3,5 | 10,5 | |
| 10 | Sikap | 2 | 3,5 | 7 | |
| | Jumlah | 25 | | 86,5 | |

TOTAL BN 86,5 3,5
IP -----
TOTAL B 25

Mataram, 08 Februari 2020
Penguji Netral,

Dr. H. Ibrahim Abdullah, M.M
NIDN. 0830125501

Effects of Capital Turnover, Cash Turnover and Inventory Turnover on Profitability (In the Manufacturing Companies on Consumable Goods Manufacturing Sector Listed on the Indonesia Stock Exchange from 2016 to 2018)

Riri Aminati¹, Drs. Amil, M.M.², Erwin asidah SE. M.M.³.
Student¹, First Consultant², Second Consultant³

Business Administration Study Program Faculty of Social and Political Sciences
Muhammadiyah University of Mataram

Abstract

This study aimed at determining the effect of working capital turnover, cash turnover, and inventory turnover on profitability in the consumable goods sector listed on the Indonesia Stock Exchange in 2016-2018. Thus this research variable consisted of 3 (three) independent variables, namely working capital turnover (X1), cash turnover (X2), inventory turnover (X3), and the dependent variable was profitability (Y).

The population in this study was manufacturing companies, specifically the consumable goods manufacturing sector listed on the Indonesia Stock Exchange in 2016-2018. The sample used was 30 samples with three periods, so that the total sample used was 90 samples acquired through a purposive sampling technique. The criteria used to determine the sample of this study were (1) Consumable Goods Industry Companies that were on the Indonesia Stock Exchange from 2016 to 2018, (2) Consumable Goods Industry Companies that were on the Indonesian Stock Exchange that did not publish financial statements completely from the year 2016-2018, (3) Consumable Goods Industry Company in the Indonesia Stock Exchange which suffered losses from 2016 to 2018. The types and sources of data used in this study were quantitative data with secondary data sources. Data collection techniques used were documentation, data analysis was done under a classic assumption test technique and multiple regression analysis.

The results of his research showed that partially the capital turnover variable (X1) has a significant effect on profitability, while cash turnover (X2) has a significantly negative effect on profitability, and inventory turnover (X3) has no effect and no significant effect on profitability.

Keywords: Capital Turnover, Cash Turnover, Inventory Turnover and Profitability, Indonesian Stock Exchange (IDX).

MENGESAHKAN
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H. SYAHRIR IDRIS, M. A. Ph.D
NIP. 1972013019970211003