



## Lampiran I : Daftar Perusahaan Pada Objek Penelitian

Seluruh Perusahaan *Food and Beverage* Tahun 2016 – 2020 :

No	Kode Perusahaan	Nama Perusahaan
1.	AISA	PT Fks Food Sejahtera Tbk
2.	ALTO	PT Tri Banyan Tirta Tbk
3.	CAMP	PT Campina Ice Cream Industry Tbk
4.	CEKA	PT Wilmar Cahaya Indonesia Tbk
5.	CLEO	PT Sariguna Primatirta Tbk
6.	CPRO	Central Proteina Prima Tbk
7.	DLTA	PT Delta Djakarta Tbk
8.	DMND	PT Diamond Food Indonesia Tbk
9.	DPUM	PT Dua Putra Utama Makmur Tbk
10.	GOOD	PT Garuda Food Putra Putri Jaya Tbk
11.	HOKI	PT Buyung Poetra Sembada Tbk
12.	ICBP	PT Indofood CBP Sukses Makmur Tbk
13.	INDF	PT Indofood Sukses Makmur Tbk
14.	JPFA	Japfa Comfeed Indonesia Tbk
15.	KEJU	PT Mulia Boga Raya Tbk
16.	MLBI	Multi Bintang Indonesia Tbk
17.	MYOR	PT Mayora Indah Tbk

18.	PMMP	PT Panca Mitra Multi Perdana Tbk
19.	ROTI	PT Nippon Indosari Corpindo Tbk
20.	SKBM	Sekar Bumi Tbk
21.	SKLT	Sekar Laut Tbk
22.	STTP	PT Siantar Top Tbk
23.	PSDN	Prasidha Aneka Niaga Tbk
24.	ULTJ	Ultra Jaya Milk Industry Tbk
25.	ADES	Akasha Wira Internasional Tbk
26.	BTEK	Bumi Teknokultura Unggul Tbk
27.	PCAR	Prima Cakrawal Abadi Tbk
28.	PANI	Pratama Abadi Nusa Industri Tbk
29.	FOOD	Sentra Food Indonesia Tbk
30.	IKAN	Era Mandiri Cermelang Tbk
31.	IHKP	Inti Agri Resources Tbk
32.	TBLA	Tunas Baru Lampung Tbk
33.	PSGO	PT Palma Serasih Tbk
34.	WMUU	PT Widodo Makmur Unggas Tbk
35.	COCO	PT Wahana Interfood Nusantara Tbk

**Lampiran II : Perhitungan *Current Ratio* Perusahaan FnB 2016 – 2020**

Berikut data aktiva lancar perusahaan *food and beverage* tahun 2016 – 2020 :

<b>Aktiva Lancar</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
AISA	5949164000000	8810920000000	7889730000000	4742610000000	6953600000000
ALTO	249820943200	192943940639	188531394038	176818868579	192738872245
CAMP	670273649026	864515740386	664681699769	723916345285	751789918087
CEKA	1103865252070	988479957549	809166450672	1067652078121	1266586465994
CLEO	86446731033	144179181317	198544322066	240755729131	254187665140
CPRO	1968319000000	2313279000000	1959723000000	1574516000000	1702148000000
DLTA	1048133697000	1206576189000	1384227944000	1292805083000	1103831856000
DMND		2306902000000	2626026000000	3736573000000	3584233000000
DPUM	698145073446	1009277949563	1061651667283	757981665838	406427622867
GOOD		1506661877655	1570545769306	1999886108743	2314323530275
HOKI	188294784719	402492112857	490747589782	483422211591	423486192138
ICBP	15571362000000	16579331000000	14121568000000	16624925000000	20716223000000
INDF	28985443000000	32948131000000	33272618000000	31403445000000	38418238000000
JPFA	110610080000000	111893250000000	124158090000000	128731480000000	117451380000000
KEJU		277175044994	322856090927	498883575576	500560734326
MLBI	9012580000000	10768450000000	12289610000000	11628020000000	11892610000000
MYOR	8739782750141	10674199571313	12647858727872	12776102781513	12838729162094
PMMP				2697097723772	2919072406986
ROTI	949414338057	2319937439019	1876409299238	1874411044438	1549617329468
SKBM	519269756899	836639597232	851410216636	889743651128	953792483691
SKLT	222686872602	267129479669	356735670030	378352247338	379723220668
STTP	921133961428	940212374995	1250806822918	1165406301686	1505872822478
PSDN	349455819960	387076417966	369067844907	285684939859	283695608058
ULTJ	2874821874013	3439990000000	2793521000000	3716641000000	5593421000000
ADES	3196140000000	2942440000000	3641380000000	3511200000000	5452390000000
BTEK	660182030386	1105184126789	1042216941453	914969847759	168698932005
PCAR	23202843663	102516143530	86383519237	81197082570	64192318245
PANI		58859818214	109504732067	91858799351	72454604000
FOOD				39436012770	30018199981

IKAN				61054972928	101515353709
IIKP	47792130767	18602111558	21055644654	123860216383	101730652999
TBLA	5058143000000	4878222000000	6203335000000	6551760000000	8027179000000
PSGO			807190714652	632248405126	560100591588
WMUU				357972064996	467527900229
COCO		58710210202	89464521517	145913697234	161986171773

Berikut data hutang lancar perusahaan *food and beverage* tahun 2016 – 2020 :

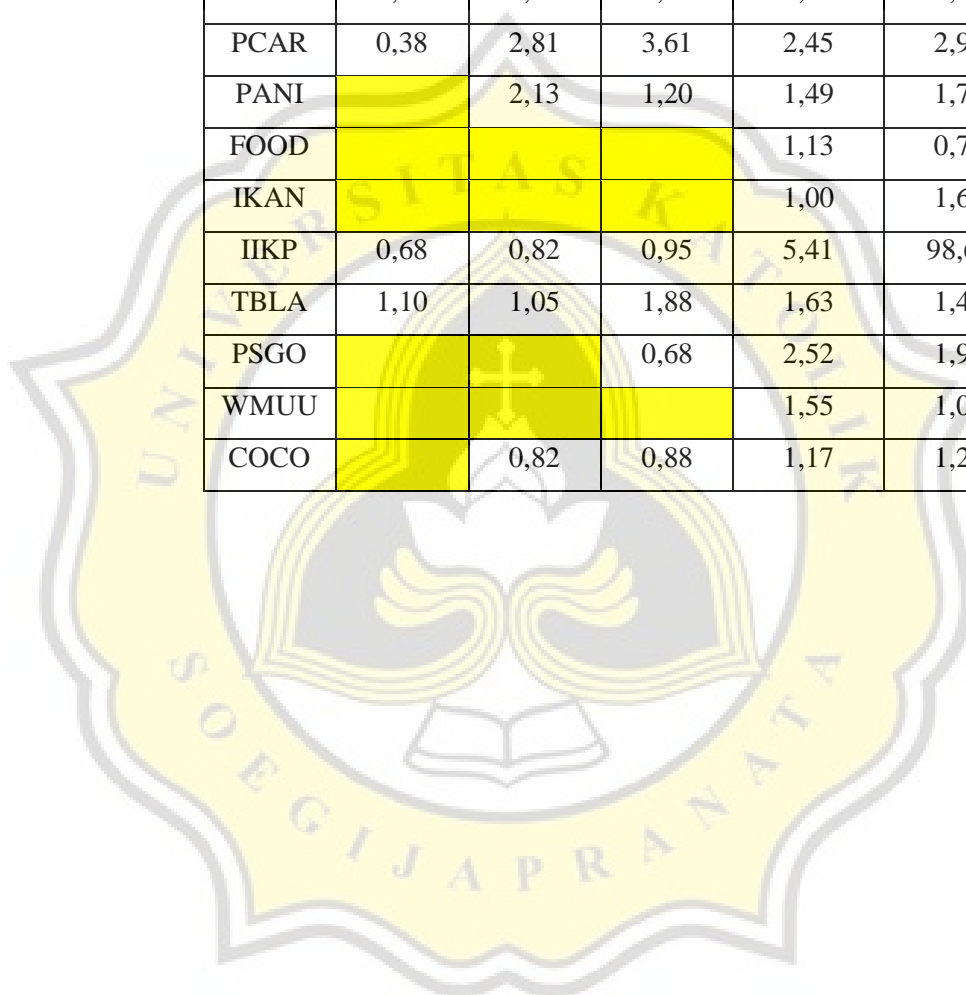
Hutang Lancar	2016	2017	2018	2019	2020
AISA	2504330000000	4154427000000	5178300000000	1152923000000	8554490000000
ALTO	331532658228	179485187884	246962435572	200070083238	232807819931
CAMP	168764411246	54639027443	61322975128	57300411135	56665064940
CEKA	504208767076	444383077820	158255592250	222440530626	271641005590
CLEO	147482570717	116843320205	121061155519	204953165337	147545013406
CPRO	3117632000000	8254627000000	3192796000000	5077465000000	5085064000000
DLTA	137842096000	139684908000	192299843000	160587363000	147207676000
DMND		103356400000	1155981000000	2112483000000	822493000000
DPUM	231713245521	562566242319	624196266559	157910473785	87969520354
GOOD		1516184849187	1328163043500	1303881731637	1321529767664
HOKI	141500588823	88130681014	183224424681	161901915986	188719266211
ICBP	6469785000000	6827588000000	7235398000000	6556359000000	9176164000000
INDF	19219441000000	21637763000000	31204102000000	24686862000000	27975875000000
JPFA	5193549000000	4769640000000	6904477000000	7741958000000	6007679000000
KEJU		130653514775	141578380451	201269847299	197366118342
MLBI	1326261000000	1304114000000	1578919000000	1588693000000	1338441000000
MYOR	3884051319005	4473628322956	4764510387113	3714359539201	3475323711943
PMMP				2444295729266	2398243048074
ROTI	320501824382	1027176531240	525422150049	1106938318565	404567270700
SKBM	468979800633	511596750506	615506825729	668931501885	701020837232
SKLT	169302583936	211493160519	291349105535	293281364781	247102759160
STTP	556752312634	358963437494	676673564908	408490550651	626131203549
PSDN	329735955102	333943794874	361013085421	378030544728	368958625142

ULTJ	593525591694	820625000000	635161000000	836314000000	2327339000000
ADES	195466000000	244888000000	262397000000	175191000000	183559000000
BTEK	1101430689948	1096688884572	483324264339	521992920130	325157243458
PCAR	60839389399	36483673037	23934318332	33133870056	21624939963
PANI		27620830730	91524875312	61591309603	40585764683
FOOD				34921473609	40180201199
IKAN				61019034485	62102806939
IKP	70485599419	22704492270	22158317850	22889516184	1031391774
TBLA	4583285000000	4637980000000	3300644000000	4027369000000	5385025000000
PSGO			1183463200849	250921416903	289509974222
WMUU				231608182240	443048018338
COCO		71297582384	101161992091	124836918044	135290031399

Berikut data *current ratio* perusahaan *food and beverage* tahun 2016 – 2020 :

CR	2016	2017	2018	2019	2020
AISA	2,38	0,21	1,52	0,41	0,81
ALTO	0,75	1,07	0,76	0,88	0,83
CAMP	3,97	15,82	10,84	12,63	13,27
CEKA	2,19	2,22	5,11	4,80	4,66
CLEO	0,59	1,23	1,64	1,17	1,72
CPRO	0,63	2,80	0,61	0,31	0,33
DLTA	7,60	8,64	7,20	8,05	7,50
DMND		2,23	2,27	1,77	4,36
DPUM	3,01	1,79	1,70	4,80	4,62
GOOD		0,99	1,18	1,53	1,75
HOKI	1,33	4,57	2,68	2,99	2,24
ICBP	2,41	2,43	1,95	2,54	2,26
INDF	1,51	1,52	1,07	1,27	1,37
JPFA	2,13	2,35	1,80	1,66	1,96
KEJU		2,12	2,28	2,48	2,54
MLBI	0,68	0,83	0,78	0,73	0,89
MYOR	2,25	2,39	2,65	3,44	3,69
PMMP				1,10	1,22

ROTI	2,96	2,26	3,57	1,69	3,83
SKBM	1,11	1,64	1,38	1,33	1,36
SKLT	1,32	1,26	1,22	1,29	1,54
STTP	1,65	2,62	1,85	2,85	2,41
PSDN	1,06	1,16	1,02	0,76	0,77
ULTJ	4,84	4,19	4,40	4,44	2,40
ADES	1,64	1,20	1,39	2,00	2,97
BTEK	0,60	1,01	2,16	1,75	0,52
PCAR	0,38	2,81	3,61	2,45	2,97
PANI		2,13	1,20	1,49	1,79
FOOD				1,13	0,75
IKAN				1,00	1,63
IIKP	0,68	0,82	0,95	5,41	98,63
TBLA	1,10	1,05	1,88	1,63	1,49
PSGO			0,68	2,52	1,93
WMUU				1,55	1,06
COCO		0,82	0,88	1,17	1,20



**Lampiran III : Perhitungan *Debt to Equity Ratio* Perusahaan FnB 2016 – 2020**

Berikut data jumlah utang perusahaan *food and beverage* tahun 2016 – 2020 :

<b>Total Utang</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
AISA	4990139000000	5329841000000	5267348000000	3526819000000	1183300000000
ALTO	684252214422	690099182411	722716844799	722719563550	732991334916
CAMP	478204579246	373272941443	57591562975	122136752135	125161736940
CEKA	538044038690	489592257434	192308466864	261784845240	305958833204
CLEO	265127107591	362948247159	198455391702	478844867693	416194010942
CPRO	4024756000000	8787597000000	5898097000000	5670767000000	5618709000000
DLTA	18542264281000	196197372000	239353356000	212420390000	205681950000
DMND		1171266000000	128805100000	2287060000000	1025042000000
DPUM	394047056850	683304453733	700736756967	748047678335	770068834869
GOOD		2305037876675	1722999829003	2297546907499	3676532851880
HOKI	150171012622	100983030820	195678977792	207108590481	244363297557
ICBP	10401125000000	11295184000000	11660003000000	12038210000000	53270272000000
INDF	38233092000000	41298111000000	46620996000000	41996071000000	83998472000000
JPFA	9878062000000	11297508000000	12823219000000	14754081000000	14539790000000
KEJU		152277199939	161689303541	230619409786	233905945919
MLBI	1454398000000	1445173000000	1721965000000	1750943000000	1474019000000
MYOR	6657165872077	7561503434179	9049161944940	9125978611155	8506032464592
PMMP				2643655210026	2573132005410
ROTI	1476889086692	1739467993982	1476909260772	1589486465854	1224495624254
SKBM	633267725358	599790014646	730789419438	784562971811	806678887419
SKLT	272088644079	328714435982	408057718435	410463595860	366908471713
STTP	1167899357271	957660374836	984801863078	733556075974	775696860738
PSDN	373511385025	391494545680	454760270998	587528831446	645223998886
ULTJ	749966146582	978185000000	780915000000	953283000000	3972379000000
ADES	383091000000	417225000000	399361000000	254438000000	258283000000



BTEK	3462705680130	3318435703361	2904707799327	2832632209365	2561356330772
PCAR	68406948295	44941281196	28973210457	40503414153	39680888888
PANI		37246386852	109729032999	79744555995	58226321539
FOOD				44535029072	56950719933
IKAN				62280498161	63404922846
IIKP	84698564317	25036566756	23746905995	25039869959	25243798592
TBLA	9176209000000	10097571000000	11556300000000	12000079000000	13542437000000
PSGO			2757063950240	2078486201260	2191495435706
WMUU				563681252474	739553797159
COCO		85692475145	112533274136	141081394549	151685431882

Berikut data total ekuitas perusahaan *food and beverage* tahun 2016 – 2020 :

Ekuitas	2016	2017	2018	2019	2020
AISA	4264400000000	-3347901000000	-3450942000000	-1657853000000	829508000000
ALTO	480841418401	419284788700	387126677545	380730523614	372883080340
CAMP	552836480764	837911581216	885422598655	935392483850	961711929701
CEKA	887920113728	903044187067	976647575842	1131294696834	1260714994864
CLEO	198161486379	297969528163	635478469892	766299436026	894746110680
CPRO	180885000000	-1778878000000	674343000000	329492000000	707584000000
DLTA	1012374008000	1144645393000	1284163814000	1213563332000	1019898963000
DMND		2593061800000	292526300000	3283591000000	4655596000000
DPUM	1292004760918	1396171914262	1406253168419	1072754408559	698477768120
GOOD		1259180214953	2489408476680	2765520764915	2894436789153
HOKI	220074121683	475980511759	563167578239	641567444819	662560916609
ICBP	18500823000000	20324330000000	22707150000000	26671104000000	503180538000000
INDF	43941423000000	47102766000000	49916800000000	54202488000000	79138044000000
JPFA	9372964000000	8662040000000	10214809000000	11896814000000	11411970000000
KEJU		355688740237	374784906962	666313386673	674806910037
MLBI	820640000000	1064905000000	1167536000000	1146007000000	1433406000000

MYOR	6265255987065	7354346366072	8542544481694	9911940195318	11271468049958
PMMP				636519327848	909188592072
ROTI	1442751772026	2820105715429	2916901120111	3092597379097	3227671047731
SKBM	368389286646	1023237460399	1040576552571	1035820381000	961981659335
SKLT	296151295872	307569774228	339236007000	380381947966	406954570727
STTP	1168512137670	1384772068360	1646387946952	2148007007980	2673298199144
PSDN	280285340383	299519909843	242897129653	175963488806	120151540897
ULTJ	3489233494783	4197711000000	4774956000000	5655139000000	4781737000000
ADES	384388000000	423011000000	481914000000	567937000000	700508000000
BTEK	1417009415170	1987619409028	2260528669378	2142615920977	1662371639854
PCAR	-22641562618	98304114542	88450301317	84232092403	63670233322
PANI		39008133521	39864128547	39964399790	39964889056
FOOD				74051619874	56241516258
IKAN				33568484722	69133692905
IIKP	280234693448	288887959837	274343742077	359441336181	317895683657
TBLA	3420615000000	4256654000000	4783616000000	5362924000000	5888856000000
PSGO			600004785290	1177120908313	1210227962735
WMUU				300502189978	676940583049
COCO		14106928658	50216465430	109361193193	112068982561

Berikut data *debt to equity ratio* perusahaan *food and beverage* tahun 2016 – 2020

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DER	2016	2017	2018	2019	2020
AISA	1,17	-1,59	-1,53	-2,13	1,43
ALTO	1,42	1,65	1,87	1,90	1,97
CAMP	0,87	0,45	0,07	0,13	0,13
CEKA	0,61	0,54	0,20	0,23	0,24
CLEO	1,34	1,22	0,31	0,62	0,47
CPRO	22,25	-4,94	8,75	17,21	7,94

DLTA	18,32	0,17	0,19	0,18	0,20
DMND		0,45	0,44	0,70	0,22
DPUM	0,30	0,49	0,50	0,70	1,10
GOOD		1,83	0,69	0,83	1,27
HOKI	0,68	0,21	0,35	0,32	0,37
ICBP	0,56	0,56	0,51	0,45	0,11
INDF	0,87	0,88	0,93	0,77	10,61
JPFA	1,05	1,30	1,26	1,24	1,27
KEJU		0,43	0,43	0,35	0,35
MLBI	1,77	1,36	1,47	1,53	1,03
MYOR	1,06	1,03	1,06	0,92	0,75
PMMP				4,15	2,83
ROTI	1,02	0,62	0,51	0,51	0,38
SKBM	1,72	0,59	0,70	0,76	0,84
SKLT	0,92	1,07	1,20	1,08	0,90
STTP	1,00	0,69	0,60	0,34	0,29
PSDN	1,33	1,31	1,87	3,34	5,37
ULTJ	0,21	0,23	0,16	0,17	0,83
ADES	1,00	0,99	0,83	0,45	0,37
BTEK	2,44	1,67	1,28	1,32	1,54
PCAR	-3,02	0,46	0,33	0,48	0,62
PANI		0,95	2,75	2,00	1,46
FOOD				0,60	1,01
IKAN				1,86	0,92
IIKP	0,30	0,09	0,09	0,07	0,08
TBLA	2,68	2,37	2,42	2,24	2,30
PSGO			4,60	1,77	1,81
WMUU				1,88	1,09
COCO		6,07	2,24	1,29	1,35

**Lampiran IV : Perhitungan *Inventory Turnover* Perusahaan FnB 2016 – 2020**

Berikut data HPP perusahaan *food and beverage* tahun 2016 – 2020 :

<b>HPP</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
AISA	4862377000000	1392462000000	1123521000000	1062970000000	965172000000
ALTO	208446575236	220973146395	261497951567	320040144585	284121002771
CAMP	363927903299	363167575634	380496768468	426417881003	439655714828
CEKA	3680603252346	3973458868193	3354976550553	2755574838991	3299157338979
CLEO	365613453820	388877393195	562460279774	692217433141	562235507989
CPRO	7174254000000	541467900000	6155948000000	5834064000000	6228003000000
DLTA	234086288000	203036967000	241721111000	230440697000	179156903000
DMND		4164149000000	4920298000000	5463432000000	4790950000000
DPUM	771781097997	1049983493518	839913080031	768545896697	259204089925
GOOD		5058274641733	5495794976776	5910489349236	5568907814506
HOKI	978048496384	1044272071444	1228387538365	1412510688423	1029660122589
ICBP	23606755000000	24547757000000	26147857000000	27892690000000	29416673000000
INDF	47321877000000	50416667000000	53182723000000	53876594000000	54979425000000
JPFA	21584412000000	24585704000000	26804578000000	31000234000000	29535739000000
KEJU		533835107965	555042585618	623784665515	610850195613
MLBI	1115567000000	1118032000000	1186908000000	1426351000000	1044783000000
MYOR	13449537442446	15841619191077	17664148865078	17109498526032	17177830782966
PMMP				14820811079255	1898165807064
ROTI	1220832597005	1183169352508	1274332759465	1487586425468	1409870836152
SKBM	1315078883021	1655321857120	1728304112505	1837650335553	2850011161450
SKLT	619332040650	677184873211	777714919223	957200088005	920111473686
STTP	2079869989276	2211949522001	2207268926068	2559476265555	2776101376253

PSDN	814620861786	1204486947065	1187091634641	1061531948922	768310868739
ULTJ	3052883009122	3043936000000	3516606000000	3881051000000	3738835000000
ADES	427828000000	375546000000	415212000000	417281000000	330799000000
BTEK	638351290632	773313851789	809143951385	675755697970	1364881167697
PCAR	66068502961	117649584013	168167824721	49570175401	37460653195
PANI		175253912622	280921903141	214744883946	164844653179
FOOD				74466313008	59675017876
IKAN				89688302358	69353664973
IIKP	95903004996	26085659502	25735256911	26000284316	23586338330
TBLA	4888655000000	6627165000000	6312129000000	6438390000000	8239389000000
PSGO			520403352844	600698443331	662204251049
WMUU				499831400902	988594990786
CO		116473338508	133757529933	180574517564	143396373624

Berikut data rata – rata persediaan perusahaan *food and beverage* tahun 2016 – 2020

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Rata" Persediaan	2016	2017	2018	2019	2020
AISA	2069726000000	91912000000	67547000000	77161000000	97080000000
ALTO	117649171147	125753902334	121306183449	115601575304	112134962507
CAMP	126898987974	151777634348	166906099156	171000649858	138318505104
CEKA	556574980730	415268436704	332754905703	262081626426	326172666133
CLEO	42356027616	64177396909	94918120811	100220176995	101777866019
CPRO	941038000000	77988300000	841027000000	770264000000	777216000000
DLTA	183868498000	178863917000	205396087000	207460611000	185922488000
DMND		1130026000000	1375055000000	1274225000000	1312678000000

DPUM	309151588571	470774609279	518163430224	371664967685	226327728600
GOOD		725577285563	810645851791	804886752999	861818731958
HOKI	50782607262	71875799840	142212647161	156029530465	146626605836
ICBP	3109916000000	3261635000000	4001277000000	3840690000000	4586940000000
INDF	8469821000000	9792768000000	11644156000000	9658705000000	11150432000000
JPFA	5500017000000	4880221000000	6247684000000	6210147000000	5670376000000
KEJU		125326843150	171582356959	168211360663	158855752455
MLBI	138137000000	171620000000	172217000000	165633000000	171037000000
MYOR	2123676041546	1825267160976	3351796321991	2790633951514	2805111592211
PMMP				2153640625199	2384406801168
ROTI	50746886585	50264253248	65127735601	83599374391	103693623334
SKBM	238247341317	293162796955	302148568290	410800635623	388035141921
SKLT	90312510404	120795774143	154839960751	161904003569	146698971577
STTP	279955459843	299078174645	313291338820	316826909348	291378253517
PSDN	181147803292	237836194381	213814837421	167177342163	182218448859
ULTJ	760534170292	682624000000	708773000000	987927000000	924639000000
ADES	95474000000	107977000000	109137000000	78755000000	80118000000
BTEK	180317531036	499428925762	586527323762	652044486558	128513461895
PCAR	4077639103	19244822862	13459099075	9266198227	9181447409
PANI		37066002705	76686795752	68800965974	49794488691
FOOD				11619347912	13095906571
IKAN				23804898157	46485614370
IIKP	13625863904	11739271890	16749488040	20704061551	24036596612
TBLA	2579842000000	1689736000000	2273320000000	2184021000000	2301868000000
PSGO			117671457114	73043971220	53554982341
WMUU				39051277579	83633164507
COCO		39852721941	33904281544	57820845432	76910896783

Berikut data *inventory turnover* perusahaan *food and beverage* tahun 2016 – 2020:

<b>ITO</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
AISA	2.35	15.15	16.63	13.78	9.94
ALTO	1.77	1.76	2.16	2.77	2.53
CAMP	2.87	2.39	2.28	2.49	3.18
CEKA	6.61	9.57	10.08	10.51	10.11
CLEO	8.63	6.06	5.93	6.91	5.52
CPRO	7.62	6.94	7.32	7.57	8.01
DLTA	1.27	1.14	1.18	1.11	0.96
DMND		3.69	3.58	4.29	3.65
DPUM	2.50	2.23	1.62	2.07	1.15
GOOD		6.97	6.78	7.34	6.46
HOKI	19.26	14.53	8.64	9.05	7.02
ICBP	7.59	7.53	6.53	7.26	6.41
INDF	5.59	5.15	4.57	5.58	4.93
JPFA	3.92	5.04	4.29	4.99	5.21
KEJU		4.26	3.23	3.71	3.85
MLBI	8.08	6.51	6.89	8.61	6.11
MYOR	6.33	8.68	5.27	6.13	6.12
PMMP				6.88	0.80
ROTI	24.06	23.54	19.57	17.79	13.60
SKBM	5.52	5.65	5.72	4.47	7.34
SKLT	6.86	5.61	5.02	5.91	6.27
STTP	7.43	7.40	7.05	8.08	9.53
PSDN	4.50	5.06	5.55	6.35	4.22
ULTJ	4.01	4.46	4.96	3.93	4.04
ADES	4.48	3.48	3.80	5.30	4.13
BTEK	3.54	1.55	1.38	1.04	10.62
PCAR	16.20	6.11	12.49	5.35	4.08
PANI		4.73	3.66	3.12	3.31
FOOD				6.41	4.56
IKAN				3.77	1.49

IHKP	7.04	2.22	1.54	1.26	0.98
TBLA	1.89	3.92	2.78	2.95	3.58
PSGO			4.42	8.22	12.36
WMUU				12.80	11.82
COCO		2.92	3.95	3.12	1.86





**Lampiran V : Perhitungan *Return On Asset* Perusahaan FnB 2016 – 2020**

Berikut data laba setelah pajak perusahaan *food and beverage* tahun 2016 – 2020 :

<b>Laba stlh pajak</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
AISA	719228000000	-5234288000000	-12351300000	113477600000	1204972000000
ALTO	-26500565763	-62849581665	-33021220862	-7383289239	-10506939189
CAMP	52726852009	43421734614	61947295689	76758829457	44045828312
CEKA	249697013626	107420886839	92649656775	215459200242	181812593992
CLEO	39262802985	50173730829	63261752474	130756461708	132772234495
CPRO	- 997038000000	-2630221000000	1722704000000	-348863000000	381422000000
DLTA	254509268000	279772635000	338129985000	317815177000	12346576281000
DMND		301036000000	318113000000	366863000000	205589000000
DPUM	90940950633	105548625881	8486766111	-334841525599	-374932077813
GOOD		375966810639	425481597110	435766359480	245103761907
HOKI	43822031348	47964112940	90195136265	103723133972	38038419405
ICBP	3631301000000	3543173000000	4658781000000	5360029000000	7418574000000
INDF	5266906000000	5097264000000	4961851000000	5902729000000	8752066000000
JPFA	2171608000000	1043104000000	2253201000000	1793914000000	1221904000000
KEJU		42875845777	67479160972	98047666143	121000016429
MLBI	982129000000	1322067000000	1224807000000	1206059000000	285617000000
MYOR	1388676127665	1630953830893	1760434280304	2051404206764	2098168514645
PMMP				79527378647	143841104082
ROTI	279777368831	135364021139	127171436363	236518557420	168610282478
SKBM	22545456050	25880464791	15954632472	957169058	5415741808
SKLT	20646121074	22970715348	31954131252	44943627900	42520246722
STTP	174176717866	216024079834	255088886019	482590522840	628628879549
PSDN	-36662178272	32172307135	-46599426588	-25762573884	-52304824027
ULTJ	709825635742	718402000000	701607000000	1035865000000	1109666000000

ADES	55951000000	38242000000	52958000000	83885000000	135789000000
BTEK	-90886646674	-1739913359	76001730866	-83843800594	-509507890912
PCAR	-10596885683	370909777	-8385167515	-10257599104	-15957991606
PANI		373636661	1175166829	-1236402757	224178056
FOOD				1827667171	-17398564059
IKAN				4694444802	-1087117567
IIKP	-27568902932	-13010375867	-15074081971	85544158340	-41519336887
TBLA	621011000000	978696000000	764380000000	661034000000	680730000000
PSGO			-183156060534	-160987619452	26500634368
WMUU				36607039985	73450095335
COCO		2060499035	3090956272	7957208221	2738128648

Berikut data total aset perusahaan *food and beverage* tahun 2016 – 2020 :

Total Aset	2016	2017	2018	2019	2020
AISA	9254539000000	1981940000000	1816406000000	1868966000000	2011557000000
ALTO	1165093632823	1109383971111	1109843522344	1103450087164	1105874415256
CAMP	1031041060010	1211184522659	1004275813783	1057529235985	1086873666641
CEKA	1425964152418	1392636444501	1168956042706	1393079542074	1566673828068
CLEO	463288593970	660917775322	833933861594	1245144303719	1310940121622
CPRO	7323273000000	7008719000000	6572440000000	6000259000000	6326293000000
DLTA	1197796650000	1340842765000	1523517170000	1425983722000	122558091381000
DMND		3764327000000	4213314000000	5570651000000	5680638000000
DPUM	1686051817768	2079476367995	2106989925386	1820802086894	1468546602990
GOOD		3564218091628	4212408305683	5063067672414	6570969641033
HOKI	370245134305	576963542579	758846556031	848676035300	848676035300
ICBP	26560624000000	31619514000000	34367153000000	38709314000000	103588325000000
INDF	82174515000000	88400877000000	96537796000000	96198559000000	163136516000000
JPFA	19251026000000	19959548000000	23038028000000	26650895000000	25951760000000

KEJU		507965940176	536474210503	666313386673	674806910037
MLBI	2275038000000	2510078000000	2889501000000	2896950000000	2907425000000
MYOR	12922421859142	14915849800251	17591706426634	19037918806473	19777500514550
PMMP				3280174537874	3482320597482
ROTI	2919640858718	4559573709411	4393810380883	4682083844951	4452166671985
SKBM	1001657012004	1623027475045	1771365972009	1820383352811	1768660546754
SKLT	568239939951	636284210210	747293725435	790845543826	773863042440
STTP	2336411494941	2342432443196	2631189810030	2881563083954	3448995059882
PSDN	653796725408	691014455523	697657400651	763492320252	765375539783
ULTJ	4239199641365	5175896000000	5555871000000	6608422000000	8754116000000
ADES	767479000000	840236000000	881275000000	822375000000	958791000000
BTEK	4879715095300	5306055112389	5165236468705	4975248130342	4223727970626
PCAR	42637461229	140807574026	117423511774	124735506556	103351122210
PANI		76254520373	149593161546	119708955785	98191210595
FOOD				118586648946	113192236191
IKAN				95848982883	132538615751
IHKP	364933257765	313924526593	298090648072	384481206140	343139482249
TBLA	12596824000000	14354225000000	16339916000000	17363003000000	19431293000000
PSGO			3357068735530	3255607109573	3401723398441
WMUU				864183442452	1416494380208
COCO		99799403803	162749739566	250442587742	263754414443

Berikut data *return on asset* perusahaan *food and beverage* tahun 2016 – 2020 :

ROA	2016	2017	2018	2019	2020
AISA	0,08	-2,64	-0,01	0,06	0,60
ALTO	-0,02	-0,06	-0,03	-0,01	-0,01
CAMP	0,05	0,04	0,06	0,07	0,04
CEKA	0,18	0,08	0,08	0,15	0,12
CLEO	0,08	0,08	0,08	0,11	0,10

CPRO	-0,27	-0,38	0,26	-0,06	0,06
DLTA	0,21	0,21	0,22	0,22	0,10
DMND		0,08	0,08	0,07	0,04
DPUM	0,05	0,05	0,00	-0,18	-0,26
GOOD		0,11	0,10	0,09	0,04
HOKI	0,12	0,08	0,12	0,12	0,04
ICBP	0,14	0,11	0,14	0,14	0,07
INDF	0,06	0,06	0,05	0,06	0,05
JPFA	0,11	0,05	0,10	0,07	0,05
KEJU		0,08	0,13	0,15	0,18
MLBI	0,43	0,53	0,42	0,42	0,10
MYOR	0,11	0,11	0,10	0,11	0,11
PMMP				0,02	0,04
ROTI	0,10	0,03	0,03	0,05	0,04
SKBM	0,02	0,02	0,01	0,00	0,00
SKLT	0,04	0,04	0,04	0,06	0,05
STTP	0,07	0,09	0,10	0,17	0,18
PSDN	-0,06	0,05	-0,07	-0,03	-0,07
ULTJ	0,17	0,14	0,13	0,16	0,13
ADES	0,07	0,05	0,06	0,10	0,14
BTEK	-0,02	0,00	0,01	-0,02	-0,12
PCAR	-0,25	0,00	-0,07	-0,08	-0,15
PANI		0,00	0,01	-0,01	0,00
FOOD				0,02	-0,15
IKAN				0,05	-0,01
IIKP	-0,08	-0,04	-0,05	0,22	-0,12
TBLA	0,05	0,07	0,05	0,04	0,04
PSGO			-0,05	-0,05	0,01
WMUU				0,04	0,05

COCO		0,02	0,02	0,03	0,01
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**Lampiran VI : Perhitungan *Net Profit Margin* Perusahaan FnB 2016 – 2020**

Berikut data laba setelah pajak perusahaan *food and beverage* tahun 2016 – 2020 :

<b>Laba stlh pajak</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
AISA	719228000000	-5234288000000	-12351300000	113477600000	1204972000000
ALTO	-26500565763	-62849581665	-33021220862	-7383289239	-10506939189
CAMP	52726852009	43421734614	61947295689	76758829457	44045828312
CEKA	249697013626	107420886839	92649656775	215459200242	992
CLEO	39262802985	50173730829	63261752474	130756461708	132772234495
CPRO	- 1997038000000	-2630221000000	1722704000000	-348863000000	381422000000
DLTA	254509268000	279772635000	338129985000	317815177000	12346576281000
DMND		301036000000	318113000000	366863000000	205589000000
DPUM	90940950633	105548625881	8486766111	-334841525599	-374932077813
GOOD		375966810639	425481597110	435766359480	245103761907
HOKI	43822031348	47964112940	90195136265	103723133972	38038419405
ICBP	3631301000000	3543173000000	4658781000000	5360029000000	7418574000000
INDF	5266906000000	5097264000000	4961851000000	5902729000000	8752066000000
JPFA	2171608000000	1043104000000	2253201000000	1793914000000	1221904000000
KEJU		42875845777	67479160972	98047666143	121000016429
MLBI	982129000000	1322067000000	1224807000000	1206059000000	285617000000
MYOR	1388676127665	1630953830893	1760434280304	2051404206764	2098168514645
PMMP				79527378647	143841104082
ROTI	279777368831	135364021139	127171436363	236518557420	168610282478
SKBM	22545456050	25880464791	15954632472	957169058	5415741808
SKLT	20646121074	22970715348	31954131252	44943627900	42520246722
STTP	174176717866	216024079834	255088886019	482590522840	628628879549
PSDN	-36662178272	32172307135	-46599426588	-25762573884	-52304824027
ULTJ	709825635742	718402000000	701607000000	1035865000000	1109666000000

ADES	55951000000	38242000000	52958000000	83885000000	135789000000
BTEK	-90886646674	-1739913359	76001730866	-83843800594	-509507890912
PCAR	-10596885683	370909777	-8385167515	-10257599104	-15957991606
PANI		373636661	1175166829	-1236402757	224178056
FOOD				1827667171	-17398564059
IKAN				4694444802	-1087117567
IHKP	-27568902932	-13010375867	-15074081971	85544158340	-41519336887
TBLA	621011000000	978696000000	764380000000	661034000000	680730000000
PSGO			-183156060534	-160987619452	26500634368
WMUU				36607039985	73450095335
COCO		2060499035	3090956272	7957208221	2738128648

Berikut data penjualan perusahaan *food and beverage* tahun 2016 – 2020 :

Penjualan	2016	2017	2018	2019	2020
AISA	6545680000000	1950589000000	1950589000000	1510427000000	1283331000000
ALTO	296471502365	262143990839	290274839317	343971642312	321502485934
CAMP	930531734608	944837322446	961136629003	1028952947818	956634474111
CEKA	4115541761173	4257738486908	3629327583572	3120937098980	3634297273749
CLEO	523932684972	614677561202	831104026853	1088679619907	972634784176
CPRO	8597208000000	6575570000000	7390580000000	7175764000000	7573506000000
DLTA	1658618899000	777308328000	893006350000	827136727000	546336411000
DMND		5318117000000	6231099000000	6913792000000	6110155000000
DPUM	966887321903	1281160838141	962188544595	384697286910	137116418764
GOOD		7480628488726	8048946664266	8438631355699	7711334590144
HOKI	1146887827845	1209215316632	1430785280985	1653031823505	1173189488886
ICBP	34466069000000	35606593000000	38413407000000	42296703000000	46641048000000
INDF	66750317000000	70186618000000	73394728000000	76592955000000	81731469000000
JPFA	27063310000000	29602688000000	34012965000000	38872084000000	36964948000000
KEJU		788531073755	856750384301	978806205312	900852668263

MLBI	3263311000000	3389736000000	3649615000000	3711405000000	1985009000000
MYOR	18349959898358	20816673946473	24060802395725	25026739472547	24476953742651
PMMP				1973622981910	2393935367910
ROTI	2521920968213	2491100179560	2766545866684	3337022314624	3212034546032
SKBM	1501115928446	1841487199828	1953910957160	2104704872583	3165530224724
SKLT	833850372883	914188759779	1045029834378	1281116255236	1253700810596
STTP	2629107367897	2825409180889	2826957323397	3512509168853	3846300254825
PSDN	932905806441	1399580416996	1334070483011	1224283552949	895456045999
ULTJ	4685987917355	4879559000000	5472882000000	6223057000000	5967362000000
ADES	887663000000	814490000000	804302000000	764703000000	673364000000
BTEK	748088902523	887141290201	890045953988	697914218244	1013029439944
PCAR	66448550456	135431651945	176509268479	62720091934	46602172890
PANI		186058293567	294974459837	230646056647	180460605151
FOOD				126256859256	94563258607
IKAN				109624275276	84646710437
IIKP	84354679726	21412753784	17802375343	20078357205	15661470849
TBLA	6513980000000	8974708000000	8614889000000	8533183000000	10863256000000
PSGO			689687909455	728562875731	930503571803
WMUU				576716764619	1149283261706
COCO		138891903705	157581399731	216197806076	171048708670

Berikut hasil perhitungan *net profit margin* perusahaan *food and beverage* tahun 2016 – 2020:

NPM	2016	2017	2018	2019	2020
AISA	11%	-268%	-1%	8%	94%
ALTO	-9%	-24%	-11%	-2%	-3%
CAMP	6%	5%	6%	7%	5%
CEKA	6%	3%	3%	7%	5%
CLEO	7%	8%	8%	12%	14%



CPRO	-23%	-40%	23%	-5%	5%
DLTA	15%	36%	38%	38%	2260%
DMND		6%	5%	5%	3%
DPUM	9%	8%	1%	-87%	-273%
GOOD		5%	5%	5%	3%
HOKI	4%	4%	6%	6%	3%
ICBP	11%	10%	12%	13%	16%
INDF	8%	7%	7%	8%	11%
JPFA	8%	4%	7%	5%	3%
KEJU		5%	8%	10%	13%
MLBI	30%	39%	34%	32%	14%
MYOR	8%	8%	7%	8%	9%
PMMP				4%	6%
ROTI	11%	5%	5%	7%	5%
SKBM	2%	1%	1%	0%	0%
SKLT	2%	3%	3%	4%	3%
STTP	7%	8%	9%	14%	16%
PSDN	-4%	2%	-3%	-2%	-6%
ULTJ	15%	15%	13%	17%	19%
ADES	6%	5%	7%	11%	20%
BTEK	-12%	0%	9%	-12%	-50%
PCAR	-16%	0%	-5%	-16%	-34%
PANI		0%	0%	-1%	0%
FOOD				1%	-18%
IKAN				4%	-1%
IIKP	-33%	-61%	-85%	426%	-265%
TBLA	10%	11%	9%	8%	6%
PSGO			-27%	-22%	3%
WMUU				6%	6%
COCO		1%	2%	4%	2%
Rata - rata	3%	-6%	3%	15%	54%

**Lampiran VII : Hasil Pengujian Hipotesis Menggunakan SPSS**

**Descriptive Statistics**

	Mean	Std. Deviation	N
ROA	.0537	.07336	142
CR	3.0908	8.41138	142
DER	1.3894	2.63750	142
ITO	5.9221	4.18679	142

**Correlations**

		ROA	CR	DER	ITO
Pearson Correlation	ROA	1.000	-.097	-.451	.028
	CR	-.097	1.000	-.109	-.127
	DER	-.451	-.109	1.000	-.037
	ITO	.028	-.127	-.037	1.000
Sig. (1-tailed)	ROA	.	.126	.000	.369
	CR	.126	.	.098	.066
	DER	.000	.098	.	.330
	ITO	.369	.066	.330	.
N	ROA	142	142	142	142
	CR	142	142	142	142
	DER	142	142	142	142
	ITO	142	142	142	142

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.474 <sup>a</sup>	.225	.208	.06530	1.650

a. Predictors: (Constant), ITO, DER, CR

b. Dependent Variable: ROA

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.170	3	.057	13.324	.000 <sup>a</sup>
	Residual	.588	138	.004		
	Total	.759	141			

a. Predictors: (Constant), ITO, DER, CR

b. Dependent Variable: ROA

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.077	.011		7.220	.000		
	CR	-.001	.001	-.149	-1.955	.053	.971	1.030
	DER	-.013	.002	-.467	-6.185	.000	.985	1.015
	ITO	.000	.001	-.008	-.106	.915	.981	1.019

a. Dependent Variable: ROA

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
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ITO	.000	.001	-.008	-.106	.915	.981	1.019

**One-Sample Kolmogorov-Smirnov Test**

	Unstandardized Residual
N	142
Normal Parameters <sup>a,b</sup>	
Mean	.0000000
Std. Deviation	.06460168
Most Extreme Differences	
Absolute	.051
Positive	.051
Negative	-.041
Kolmogorov-Smirnov Z	.607
Asymp. Sig. (2-tailed)	.855

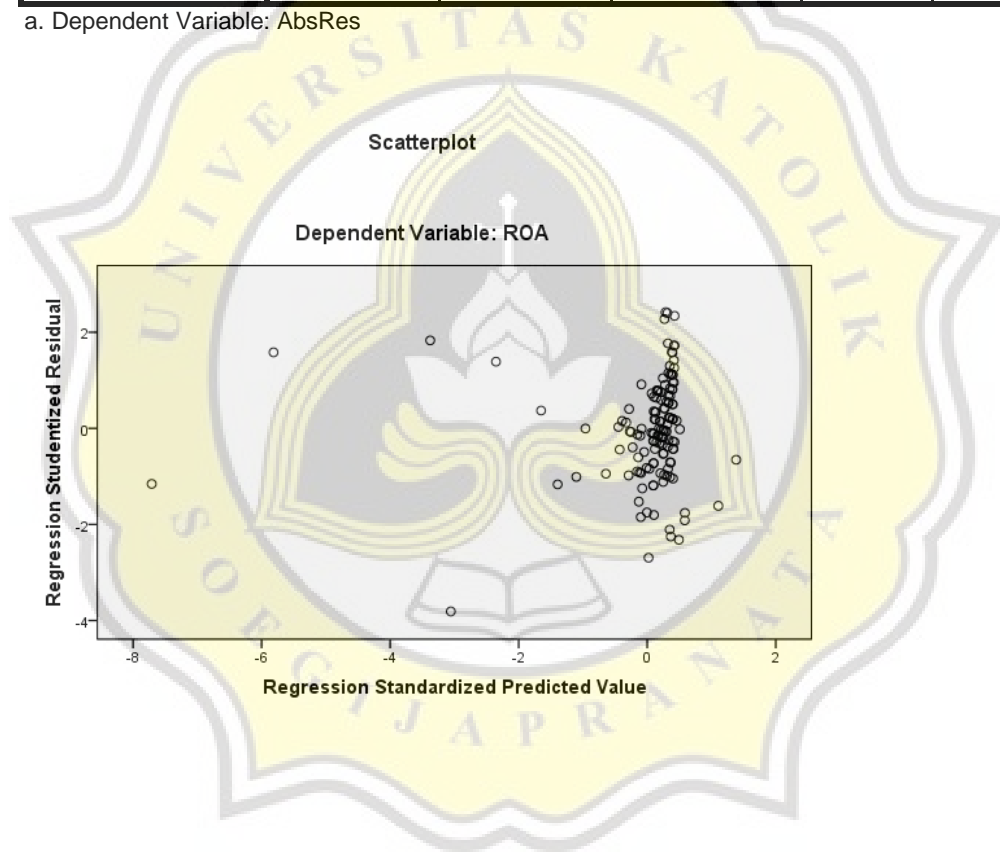
a. Test distribution is Normal.

b. Calculated from data.

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.051	.007		7.638	.000
	CR	.000	.000	.044	.514	.608
	DER	.001	.001	.045	.525	.600
	ITO	.000	.001	-.045	-.528	.599

a. Dependent Variable: AbsRes



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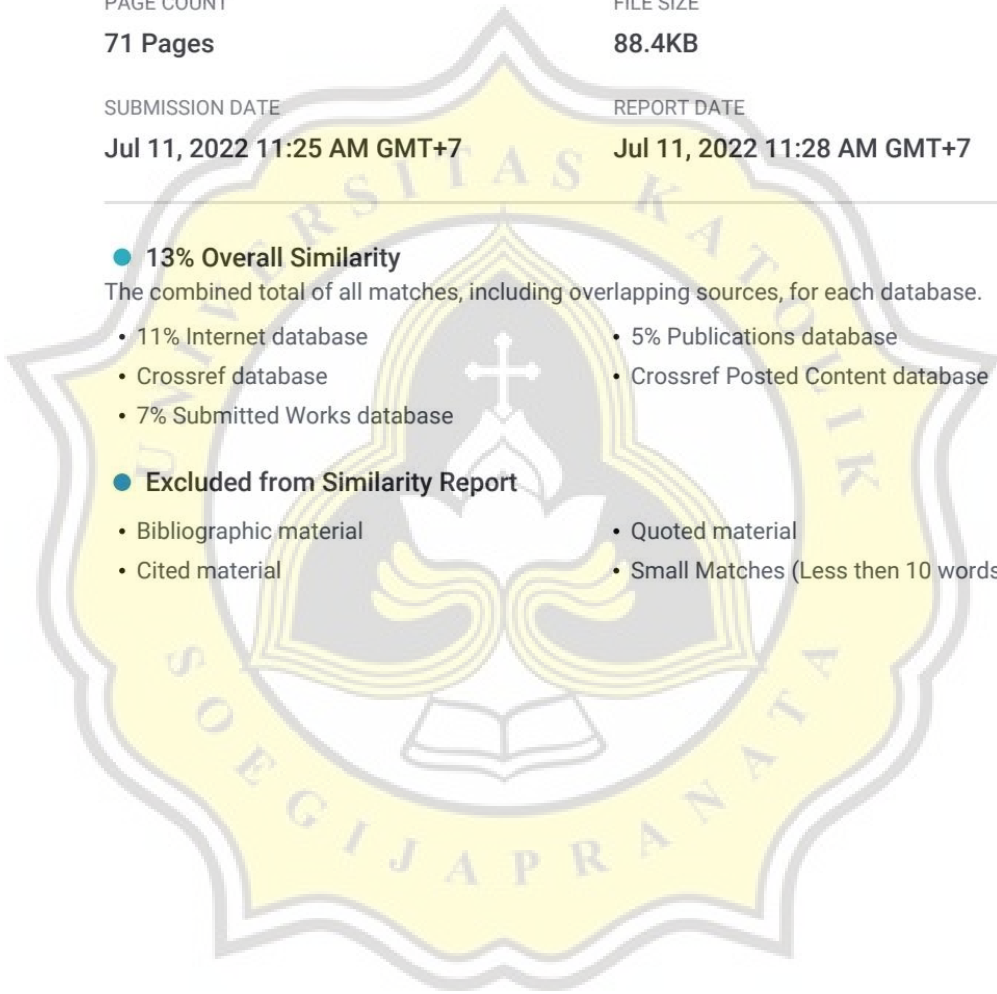
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Summary