

## LAMPIRAN

### Lampiran 1 :

Daftar Populasi Perusahaan Sub Sektor Makanan dan Minuman yang terdaftar di ISSI periode 2017-2020

No.	Kode Perusahaan	Nama Penerbit Efek	Tahun								Jumlah Perusahaan Yang Konsisten
			2017		2018		2019		2020		
			S. I	S. II	S. I	S. II	S. I	S. II	S. I	S. II	
1.	ADES	PT. Akasha Wira International Tbk	√	√	√	√	√	√	√	√	√
2.	AISA	PT. Tiga Pilar Sejahtera Tbk	√	√							
3.	CAMP	PT. Campina Ice Cream Industry Tbk			√	√	√	√	√	√	
4.	CEKA	PT. Wilmar Cahaya Indonesia Tbk	√	√	√	√	√	√	√	√	√
5.	CLEO	PT. Sariguna Primatirta Tbk	√	√	√	√	√	√	√	√	√
6.	COCO	PT. Wahana Interfood Nusantara Tbk						√	√	√	
7.	DMND	PT. Diamond Food Indonesia Tbk							√	√	
8.	ENZO	PT. Morenzo Abadi Perkasa Tbk								√	
9.	FOOD	PT. Sentra Food Indonesia Tbk					√	√	√	√	
10.	GOOD	PT. Garudafood 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.	IKAN	PT. Era Mandiri Cemerlang Tbk								√	
15.	KEJU	PT. Mulia Boga Raya Tbk						√	√	√	
16.	MYOR	PT. Mayora Indah Tbk	√	√	√	√	√	√	√	√	√

17.	PCAR	PT. Prima Cakrawala Abadi Tbk			√	√	√	√	√	√	
18.	PSDN	PT. Prasadha Aneka Niaga Tbk	√	√	√						
19.	ROTI	PT. Nippon Indosari Corpindo Tbk	√	√	√	√	√	√	√	√	√
20.	SKBM	PT. Sekar Bumi Tbk	√	√	√	√	√	√	√	√	√
21.	SKLT	PT. Sekar Laut Tbk	√	√	√	√	√	√	√	√	√
22.	STTP	PT. Siantar Top Tbk		√		√	√	√	√	√	
23.	ULTJ	PT. Ultra Jaya Milk Industry & Trading Company Tbk	√	√	√	√	√	√	√	√	√
24.	UNVR	PT. Unilever Indonesia Tbk	√	√	√	√	√	√	√	√	√
24.			13	15	15	16	17	19	20	22	11

Sampel Perusahaan Makanan dan Minuman Tahun 2017-2020

Perusahaan Yang Konsisten Tahun 2017-2020		
No.	Kode Perusahaan	Nama Penerbit Efek
1.	ADES	PT. Akasha Wira International Tbk
2.	CEKA	PT. Wilmar Cahaya Indonesia Tbk
3.	CLEO	PT. Sariguna Primatirta Tbk
4.	ICBP	PT. Indofood CBP Sukses Makmur Tbk
5.	INDF	PT. Indofood Sukses Makmur Tbk
6.	MYOR	PT. Mayora Indah Tbk
7.	ROTI	PT. Nippon Indosari Corpindo Tbk
8.	SKBM	PT. Sekar Bumi Tbk
9.	SKLT	PT. Sekar Laut Tbk

10.	ULTJ	PT. Ultra Jaya Milk Industry & Trading Company Tbk
11.	UNVR	PT. Unilever Indonesia Tbk

**Lampiran 2 :**

Data Keseluruhan Variabel

No.	Kode Perusahaan	Tahun	NPM	ROA	DTAR	CR	TATO	PL
1.	ADES	2017	0,0467	0,0455	0,4966	1,2015	0,9753	-0,1710
		2018	0,0658	0,0601	0,4532	1,3877	0,9127	0,3712
		2019	0,1097	0,1020	0,3094	2,0042	0,9299	0,5726
		2020	0,2017	0,1416	0,2694	2,9704	0,7023	0,5241
2.	CEKA	2017	0,0252	0,0771	0,3516	2,2244	3,0573	-0,4990
		2018	0,0255	0,0793	0,1645	5,1130	3,1048	-0,1383
		2019	0,0690	0,1547	0,1879	4,7997	2,2403	1,3107
		2020	0,0500	0,1161	0,1953	4,6627	2,3198	-0,1833
3.	CLEO	2017	0,0816	0,0759	0,5492	1,2340	0,9300	0,3071
		2018	0,0761	0,0759	0,2380	1,6400	0,9966	0,3050
		2019	0,1201	0,1050	0,3846	1,1747	0,8743	1,1184
		2020	0,1365	0,1013	0,3175	1,7228	0,7419	-0,0216
4.	ICBP	2017	0,0995	0,1121	0,3572	0,4118	1,1261	0,0436
		2018	0,1213	0,1356	0,3393	1,9517	1,1177	0,2382
		2019	0,1267	0,1385	0,3110	2,5357	1,0927	0,1536

		2020	0,1591	0,0716	0,5142	2,2576	0,4503	0,3391
5.	INDF	2017	0,0733	0,0585	0,4683	1,5027	0,7981	0,0370
		2018	0,0676	0,0514	0,4829	1,0663	0,7603	-0,0276
		2019	0,0771	0,0614	0,4366	1,2721	0,7962	0,1749
		2020	0,1071	0,0536	0,5149	1,3733	0,5010	0,4203
6.	MYOR	2017	0,0783	0,1093	0,5069	2,3860	1,3956	0,1849
		2018	0,0732	0,1001	0,5144	2,6546	1,3677	0,0892
		2019	0,0815	0,1071	0,4800	3,4286	1,3146	0,1354
		2020	0,0857	0,1061	0,4301	3,6943	1,2376	-0,0076
7.	ROTI	2017	0,0543	0,0297	0,3815	2,2586	0,5463	-0,4961
		2018	0,0460	0,0289	0,3361	3,5712	0,6296	0,0042
		2019	0,0709	0,0505	0,3395	1,6933	0,7127	0,8568
		2020	0,0525	0,0379	0,2750	3,8303	0,7215	-0,5380
8.	SKBM	2017	0,0141	0,0159	0,3696	1,6353	1,1346	0,0309
		2018	0,0082	0,0090	0,4126	1,3833	1,1031	-0,3424
		2019	0,0005	0,0005	0,4310	1,3301	1,1562	-0,7528
		2020	0,0017	0,0031	0,4561	1,3606	1,7898	1,6280
9.	SKLT	2017	0,0251	0,0361	0,5166	1,2631	1,4368	0,0876
		2018	0,0306	0,0428	0,5460	1,2244	1,3984	0,4456
		2019	0,0351	0,0568	0,5190	1,2901	1,6199	0,4351
		2020	0,0339	0,0549	0,4741	1,5367	1,6201	-0,0195
10.	ULTJ	2017	0,1458	0,1372	0,1886	4,1919	0,9407	0,1005
		2018	0,1282	0,1263	0,1406	4,3981	0,9851	-0,0752
		2019	0,1660	0,1567	0,1443	4,4441	0,9445	0,4492

		2020	0,1860	0,1268	0,4538	2,4034	0,6817	0,0336
11.	UNVR	2017	0,1700	0,3705	0,7264	0,6337	2,1794	0,0933
		2018	0,2179	0,4666	0,6118	0,7477	2,1412	0,3003
		2019	0,1722	0,3580	0,7442	0,6529	2,0786	-0,1874
		2020	0,1667	0,3489	0,7596	0,6609	2,0927	-0,0702

**Lampiran 3 :**

Data Perhitungan *Net Profit Margin* (NPM)

No.	Kode Perusahaan	Tahun	Laba Bersih Setelah Pajak	Penjualan Bersih	NPM
1.	ADES	2017	38.242.000.000	819.490.000.000	0,0467
		2018	52.958.000.000	804.302.000.000	0,0658
		2019	83.885.000.000	764.703.000.000	0,1097
		2020	135.789.000.000	673.364.000.000	0,2017
2.	CEKA	2017	107.420.886.839	4.257.738.486.908	0,0252
		2018	92.649.656.775	3.629.327.583.572	0,0255
		2019	215.459.200.242	3.120.937.098.980	0,0690
		2020	181.812.593.992	3.634.297.273.749	0,0500
3.	CLEO	2017	50.173.730.829	614.677.561.202	0,0816
		2018	63.261.752.474	831.104.026.853	0,0761
		2019	130.756.461.780	1.088.679.619.907	0,1201
		2020	132.772.234.495	972.634.784.176	0,1365
4.	ICBP	2017	3.543.173.000	35.606.593.000	0,0995
		2018	4.658.781.000	38.413.407.000	0,1213
		2019	5.360.020.000	42.296.703.000	0,1267
		2020	7.418.574.000	46.641.048.000	0,1591
5.	INDF	2017	5.145.063.000	70.186.618.000	0,0733
		2018	4.961.851.000	73.394.728.000	0,0676
		2019	5.902.729.000	76.592.955.000	0,0771
		2020	8.752.066.000	81.731.469.000	0,1071
6.	MYOR	2017	1.630.953.830.893	20.816.673.946.473	0,0783
		2018	1.760.434.280.304	24.060.802.395.725	0,0732
		2019	2.039.404.206.764	25.026.739.472.547	0,0815
		2020	2.098.168.514.645	24.476.953.742.651	0,0857
7.	ROTI	2017	135.364.021.139	2.491.100.179.560	0,0543
		2018	127.171.436.363	2.766.545.866.684	0,0460
		2019	236.518.557.420	3.337.022.314.624	0,0709
		2020	168.610.282.478	3.212.034.546.032	0,0525
8.	SKBM	2017	25.880.464.791	1.841.487.199.828	0,0141
		2018	15.954.632.472	1.953.910.957.160	0,0082
		2019	957.169.058	2.104.704.872.583	0,0005
		2020	5.415.741.808	3.165.530.224.724	0,0017
9.	SKLT	2017	22.970.715.348	914.188.759.779	0,0251
		2018	31.954.131.252	1.045.029.834.378	0,0306

		2019	44.943.627.900	1.281.116.255.236	0,0351
		2020	42.520.246.722	1.253.700.810.596	0,0339
10.	ULTJ	2017	711.681.000.000	4.879.559.000.000	0,1458
		2018	701.607.000.000	5.472.882.000.000	0,1282
		2019	1.035.865.000.000	6.241.419.000.000	0,1660
		2020	1.109.666.000.000	5.967.362.000.000	0,1860
11.	UNVR	2017	7.004.562.000.000	41.204.510.000.000	0,1700
		2018	9.109.445.000.000	41.802.073.000.000	0,2179
		2019	7.392.837.000.000	42.922.563.000.000	0,1722
		2020	7.163.536.000.000	42.972.474.000.000	0,1667

**Lampiran 4 :**Data Perhitungan *Return On Assets* (ROA)

No.	Kode Perusahaan	Tahun	Laba Bersih	Total Asset	ROA
1.	ADES	2017	38.242.000.000	840.236.000.000	0,0455
		2018	52.958.000.000	881.275.000.000	0,0601
		2019	83.885.000.000	822.375.000.000	0,1020
		2020	135.789.000.000	958.791.000.000	0,1416
2.	CEKA	2017	107.420.886.839	1.392.636.444.501	0,0771
		2018	92.649.656.775	1.168.956.042.706	0,0793
		2019	215.459.200.242	1.393.079.542.074	0,1547
		2020	181.812.593.992	1.566.673.828.068	0,1161
3.	CLEO	2017	50.173.730.829	660.917.775.322	0,0759
		2018	63.261.752.474	833.933.861.594	0,0759
		2019	130.756.461.780	1.245.144.303.719	0,1050
		2020	132.772.234.495	1.310.940.121.622	0,1013
4.	ICBP	2017	3.543.173.000	31.619.514.000	0,1121
		2018	4.658.781.000	34.367.153.000	0,1356
		2019	5.360.020.000	38.709.314.000	0,1385
		2020	7.418.574.000	103.588.325.000	0,0716
5.	INDF	2017	5.145.063.000	87.939.488.000	0,0585
		2018	4.961.851.000	96.537.796.000	0,0514
		2019	5.902.729.000	96.198.559.000	0,0614
		2020	8.752.066.000	163.136.516.000	0,0536
6.	MYOR	2017	1.630.953.830.893	14.915.849.800.251	0,1093
		2018	1.760.434.280.304	17.591.706.426.634	0,1001
		2019	2.039.404.206.764	19.037.918.806.473	0,1071
		2020	2.098.168.514.645	19.777.500.514.550	0,1061
7.	ROTI	2017	135.364.021.139	4.559.573.709.411	0,0297
		2018	127.171.436.363	4.393.810.380.883	0,0289
		2019	236.518.557.420	4.682.083.844.951	0,0505
		2020	168.610.282.478	4.452.166.671.985	0,0379
8.	SKBM	2017	25.880.464.791	1.623.027.475.045	0,0159
		2018	15.954.632.472	1.771.365.972.009	0,0090
		2019	957.169.058	1.820.383.352.811	0,0005
		2020	5.415.741.808	1.768.660.546.754	0,0031
9.	SKLT	2017	22.970.715.348	636.284.210.210	0,0361



		2018	31.954.131.252	747.293.725.435	0,0428
		2019	44.943.627.900	790.845.543.826	0,0568
		2020	42.520.246.722	773.863.042.440	0,0549
10.	ULTJ	2017	711.681.000.000	5.186.940.000.000	0,1372
		2018	701.607.000.000	5.555.871.000.000	0,1263
		2019	1.035.865.000.000	6.608.422.000.000	0,1567
		2020	1.109.666.000.000	8.754.116.000.000	0,1268
11.	UNVR	2017	7.004.562.000.000	18.906.413.000.000	0,3705
		2018	9.109.445.000.000	19.522.970.000.000	0,4666
		2019	7.392.837.000.000	20.649.371.000.000	0,3580
		2020	7.163.536.000.000	20.534.632.000.000	0,3489

**Lampiran 5 :**Data Perhitungan *Debt To Asset Ratio* (DTAR)

No.	Kode Perusahaan	Tahun	Total Hutang	Total Asset	DTAR
1.	ADES	2017	417.255.000.000	840.236.000.000	0,4966
		2018	399.361.000.000	881.275.000.000	0,4532
		2019	254.438.000.000	822.375.000.000	0,3094
		2020	258.283.000.000	958.791.000.000	0,2694
2.	CEKA	2017	489.592.257.434	1.392.636.444.501	0,3516
		2018	192.308.466.864	1.168.956.042.706	0,1645
		2019	261.784.845.240	1.393.079.542.074	0,1879
		2020	305.958.833.204	1.566.673.828.068	0,1953
3.	CLEO	2017	362.948.247.159	660.917.775.322	0,5492
		2018	198.455.391.702	833.933.861.594	0,2380
		2019	478.844.867.693	1.245.144.303.719	0,3846
		2020	416.194.010.942	1.310.940.121.622	0,3175
4.	ICBP	2017	11.295.184.000	31.619.514.000	0,3572
		2018	11.660.003.000	34.367.153.000	0,3393
		2019	12.038.210.000	38.709.314.000	0,3110
		2020	53.270.272.000	103.588.325.000	0,5142
5.	INDF	2017	41.182.764.000	87.939.488.000	0,4683
		2018	46.620.996.000	96.537.796.000	0,4829
		2019	41.996.071.000	96.198.559.000	0,4366
		2020	83.998.472.000	163.136.516.000	0,5149
6.	MYOR	2017	7.561.503.434.179	14.915.849.800.251	0,5069
		2018	9.049.161.944.940	17.591.706.426.634	0,5144
		2019	9.137.978.611.155	19.037.918.806.473	0,4800
		2020	8.506.032.464.592	19.777.500.514.550	0,4301
7.	ROTI	2017	1.739.467.993.982	4.559.573.709.411	0,3815
		2018	1.476.909.260.772	4.393.810.380.883	0,3361
		2019	1.589.486.465.854	4.682.083.844.951	0,3395
		2020	1.224.495.624.254	4.452.166.671.985	0,2750
8.	SKBM	2017	599.790.014.646	1.623.027.475.045	0,3696
		2018	730.789.419.438	1.771.365.972.009	0,4126
		2019	784.562.971.811	1.820.383.352.811	0,4310
		2020	806.678.887.419	1.768.660.546.754	0,4561
9.	SKLT	2017	328.714.435.982	636.284.210.210	0,5166
		2018	408.057.718.435	747.293.725.435	0,5460

		2019	410.463.595.860	790.845.543.826	0,5190
		2020	366.908.471.713	773.863.042.440	0,4741
10.	ULTJ	2017	978.185.000.000	5.186.940.000.000	0,1886
		2018	780.915.000.000	5.555.871.000.000	0,1406
		2019	953.283.000.000	6.608.422.000.000	0,1443
		2020	3.972.329.000.000	8.754.116.000.000	0,4538
11.	UNVR	2017	13.733.025.000.000	18.906.413.000.000	0,7264
		2018	11.944.837.000.000	19.522.970.000.000	0,6118
		2019	15.367.509.000.000	20.649.371.000.000	0,7442
		2020	15.597.264.000.000	20.534.632.000.000	0,7596

**Lampiran 6 :**Data Perhitungan *Current Ratio* (CR)

No.	Kode Perusahaan	Tahun	Aktiva Lancar	Utang Lancar	CR
1.	ADES	2017	294.244.000.000	244.888.000.000	1,2015
		2018	364.138.000.000	262.397.000.000	1,3877
		2019	351.120.000.000	175.191.000.000	2,0042
		2020	545.239.000.000	183.559.000.000	2,9704
2.	CEKA	2017	988.479.957.549	444.383.077.820	2,2244
		2018	809.166.450.672	158.255.592.250	5,1130
		2019	1.067.652.078.121	222.440.530.626	4,7997
		2020	1.266.586.465.994	271.641.005.590	4,6627
3.	CLEO	2017	144.179.181.317	116.843.320.205	1,2340
		2018	198.544.322.066	121.061.155.519	1,6400
		2019	240.755.729.131	204.953.165.337	1,1747
		2020	254.187.665.140	147.545.013.406	1,7228
4.	ICBP	2017	6.827.588.000	16.579.331.000	0,4118
		2018	14.121.568.000	7.235.398.000	1,9517
		2019	16.624.925.000	6.556.359.000	2,5357
		2020	20.716.223.000	9.176.164.000	2,2576
5.	INDF	2017	32.515.399.000	21.637.763.000	1,5027
		2018	33.272.618.000	31.204.102.000	1,0663
		2019	31.403.445.000	24.686.862.000	1,2721
		2020	38.418.238.000	27.975.875.000	1,3733
6.	MYOR	2017	10.674.199.571.313	4.473.628.322.956	2,3860
		2018	12.647.858.727.872	4.764.510.387.113	2,6546
		2019	12.776.102.781.513	3.726.359.539.201	3,4286
		2020	12.838.729.162.094	3.475.323.711.943	3,6943
7.	ROTI	2017	2.319.937.439.019	1.027.176.531.240	2,2586
		2018	1.876.409.299.238	525.422.150.049	3,5712
		2019	1.874.411.044.438	1.106.938.318.565	1,6933
		2020	1.549.617.329.468	404.567.270.700	3,8303
8.	SKBM	2017	836.639.597.232	511.596.750.506	1,6353
		2018	851.410.216.636	615.506.825.729	1,3833
		2019	889.743.651.128	668.931.501.885	1,3301
		2020	953.792.483.691	701.020.837.232	1,3606
9.	SKLT	2017	267.129.479.669	211.493.160.519	1,2631
		2018	356.735.670.030	291.349.105.535	1,2244

		2019	378.352.247.338	293.281.364.781	1,2901
		2020	379.723.220.668	247.102.759.160	1,5367
10.	ULTJ	2017	3.439.990.000.000	820.625.000.000	4,1919
		2018	2.793.521.000.000	635.161.000.000	4,3981
		2019	3.716.641.000.000	836.314.000.000	4,4441
		2020	5.593.421.000.000	2.327.339.000.000	2,4034
11.	UNVR	2017	7.941.635.000.000	12.532.304.000.000	0,6337
		2018	8.325.029.000.000	11.134.786.000.000	0,7477
		2019	8.530.334.000.000	13.065.308.000.000	0,6529
		2020	8.828.360.000.000	13.357.536.000.000	0,6609

**Lampiran 7 :**

Data Perhitungan *Total Asset Turnover* (TATO)

No.	Kode Perusahaan	Tahun	Penjualan	Total Asset	TATO
1.	ADES	2017	819.490.000.000	840.236.000.000	0,9753
		2018	804.302.000.000	881.275.000.000	0,9127
		2019	764.703.000.000	822.375.000.000	0,9299
		2020	673.364.000.000	958.791.000.000	0,7023
2.	CEKA	2017	4.257.738.486.908	1.392.636.444.501	3,0573
		2018	3.629.327.583.572	1.168.956.042.706	3,1048
		2019	3.120.937.098.980	1.393.079.542.074	2,2403
		2020	3.634.297.273.749	1.566.673.828.068	2,3198
3.	CLEO	2017	614.677.561.202	660.917.775.322	0,9300
		2018	831.104.026.853	833.933.861.594	0,9966
		2019	1.088.679.619.907	1.245.144.303.719	0,8743
		2020	972.634.784.176	1.310.940.121.622	0,7419
4.	ICBP	2017	35.606.593.000	31.619.514.000	1,1261
		2018	38.413.407.000	34.367.153.000	1,1177
		2019	42.296.703.000	38.709.314.000	1,0927
		2020	46.641.048.000	103.588.325.000	0,4503
5.	INDF	2017	70.186.618.000	87.939.488.000	0,7981
		2018	73.394.728.000	96.537.796.000	0,7603
		2019	76.592.955.000	96.198.559.000	0,7962
		2020	81.731.469.000	163.136.516.000	0,5010
6.	MYOR	2017	20.816.673.946.473	14.915.849.800.251	1,3956
		2018	24.060.802.395.725	17.591.706.426.634	1,3677
		2019	25.026.739.472.547	19.037.918.806.473	1,3146
		2020	24.476.953.742.651	19.777.500.514.550	1,2376
7.	ROTI	2017	2.491.100.179.560	4.559.573.709.411	0,5463
		2018	2.766.545.866.684	4.393.810.380.883	0,6296
		2019	3.337.022.314.624	4.682.083.844.951	0,7127
		2020	3.212.034.546.032	4.452.166.671.985	0,7215
8.	SKBM	2017	1.841.487.199.828	1.623.027.475.045	1,1346
		2018	1.953.910.957.160	1.771.365.972.009	1,1031
		2019	2.104.704.872.583	1.820.383.352.811	1,1562
		2020	3.165.530.224.724	1.768.660.546.754	1,7898
9.	SKLT	2017	914.188.759.779	636.284.210.210	1,4368
		2018	1.045.029.834.378	747.293.725.435	1,3984

		2019	1.281.116.255.236	790.845.543.826	1,6199
		2020	1.253.700.810.596	773.863.042.440	1,6201
10.	ULTJ	2017	4.879.559.000.000	5.186.940.000.000	0,9407
		2018	5.472.882.000.000	5.555.871.000.000	0,9851
		2019	6.241.419.000.000	6.608.422.000.000	0,9445
		2020	5.967.362.000.000	8.754.116.000.000	0,6817
11.	UNVR	2017	41.204.510.000.000	18.906.413.000.000	2,1794
		2018	41.802.073.000.000	19.522.970.000.000	2,1412
		2019	42.922.563.000.000	20.649.371.000.000	2,0786
		2020	42.972.474.000.000	20.534.632.000.000	2,0927

**Lampiran 8 :****Data Perhitungan Pertumbuhan Laba (PL)**

No.	Kode Perusahaan	Tahun	Laba Tahun Sekarang	Laba Tahun Sebelumnya	Laba Tahun Sebelumnya	PL
1.	ADES	2017	51.095.000.000	61.636.000.000	61.636.000.000	-0,171
		2018	70.060.000.000	51.095.000.000	51.095.000.000	0,3712
		2019	110.179.000.000	70.060.000.000	70.060.000.000	0,5726
		2020	167.919.000.000	110.179.000.000	110.179.000.000	0,5241
2.	CEKA	2017	143.195.939.366	285.827.837.455	285.827.837.455	-0,499
		2018	123.394.812.359	143.195.939.366	143.195.939.366	-0,138
		2019	285.132.249.695	123.394.812.359	123.394.812.359	1,3107
		2020	232.864.791.126	285.132.249.695	285.132.249.695	-0,183
3.	CLEO	2017	62.342.385.255	47.695.088.249	47.695.088.249	0,3071
		2018	81.356.830.315	62.342.385.255	62.342.385.255	0,305
		2019	172.342.839.552	81.356.830.315	81.356.830.315	1,1184
		2020	168.613.556.985	172.342.839.552	172.342.839.552	-0,022
4.	ICBP	2017	5.206.561.000,00	4.989.254.000	4.989.254.000	0,0436
		2018	6.446.785.000	5.206.561.000,00	5.206.561.000,00	0,2382
		2019	7.436.972.000	6.446.785.000	6.446.785.000	0,1536
		2020	9.958.647.000	7.436.972.000	7.436.972.000	0,3391
5.	INDF	2017	7.658.554.000	7.385.228.000	7.385.228.000	0,037
		2018	7.446.966.000	7.658.554.000	7.658.554.000	-0,028



		2019	8.749.397.000	7.446.966.000	7.446.966.000	0,1749
		2020	12.426.334.000	8.749.397.000	8.749.397.000	0,4203
6.	MYOR	2017	2.186.884.603.474	1.845.683.269.238	1.845.683.269.238	0,1849
		2018	2.381.942.198.885	2.186.884.603.474	2.186.884.603.474	0,0892
		2019	2.704.466.581.011	2.381.942.198.885	2.381.942.198.885	0,1354
		2020	2.683.890.279.936	2.704.466.581.011	2.704.466.581.011	-0,008
7.	ROTI	2017	186.147.334.530	369.416.841.698	369.416.841.698	-0,496
		2018	186.936.324.915	186.147.334.530	186.147.334.530	0,0042
		2019	347.098.820.613	186.936.324.915	186.936.324.915	0,8568
		2020	160.357.537.779	347.098.820.613	347.098.820.613	-0,538
8.	SKBM	2017	31.761.022.154	30.809.950.308	30.809.950.308	0,0309
		2018	20.887.453.647	31.761.022.154	31.761.022.154	-0,342
		2019	5.163.201.735	20.887.453.647	20.887.453.647	-0,753
		2020	13.568.762.041	5.163.201.735	5.163.201.735	1,628
9.	SKLT	2017	27.370.565.356	25.166.206.536	25.166.206.536	0,0876
		2018	39.567.679.343	27.370.565.356	27.370.565.356	0,4456
		2019	56.782.206.578	39.567.679.343	39.567.679.343	0,4351
		2020	55.673.983.557	56.782.206.578	56.782.206.578	-0,02
10.	ULTJ	2017	1.026.231.000.000	932.483.000.000	932.483.000.000	0,1005
		2018	949.018.000.000	1.026.231.000.000	1.026.231.000.000	-0,075
		2019	1.375.359.000.000	949.018.000.000	949.018.000.000	0,4492
		2020	1.421.517.000.000	1.375.359.000.000	1.375.359.000.000	0,0336
11.	UNVR	2017	9.371.661.000.000	8.571.885.000.000	8.571.885.000.000	0,0933
		2018	12.185.764.000.000	9.371.661.000.000	9.371.661.000.000	0,3003

	2019	9.901.772.000.000	12.185.764.000.000	12.185.764.000.000	-0,187
	2020	9.206.869.000.000	9.901.772.000.000	9.901.772.000.000	-0,07

**Lampiran 9 :**

Hasil Analisis Deskriptif

Variabel	Jumlah data (N)	Minimum	Maksimum	Rata-rata (Mean)	Standar Deviasi ( $\delta$ )
NPM	44	0,005	2179,00	882,7273	57054215
ROA	44	0,005	4666,00	1067,4773	994,84996
DTAR	44	1406,00	7596,00	4113,50000	1509,10336
CR	44	4118,00	51130,00	21631,7046	1278,75822
TATO	44	4503,00	31048,00	12649,0909	6411,80219
PL	44	-7528,00	16280,00	1650,9090	4538,06940

**Lampiran 10 :**

**Uji Asumsi Klasik**

1. Uji Normalitas

Hasil Sample Kolmogorov-Smirnov Test

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual	
N		44	
Normal Parameters <sup>a,b</sup>	Mean	0,0000000	
	Std. Deviation	0,43916410	
Most Extreme Differences	Absolute	0,146	
	Positive	0,146	
	Negative	-0,086	
Test Statistic		0,146	
Asymp. Sig. (2-tailed)		0,019 <sup>c</sup>	
Monte Carlo Sig. (2-tailed)	Sig.	0,277 <sup>d</sup>	
	99% Confidence Interval	Lower Bound	0,266
		Upper Bound	0,289

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 2000000

2. Uji Multikolinearitas

Hasil Uji Multikolinearitas

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

Model		Collinearity Statistics	
		Tolerance	VIF
1	NPM	0,146	6,861
	ROA	0,109	9,160
	DTAR	0,340	2,944
	CR	0,393	2,542
	TATO	0,284	3,526

a. Dependen Variable: PL

### 3. Uji Heteroskedasitas

#### Hasil Uji Heteroskedasitas

<b>Coefficients<sup>a</sup></b>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,626	0,364		1,718	0,094
	NPM	-0,555	2,107	-0,099	-0,263	0,794
	ROA	-0,631	1,396	-0,196	-0,452	0,654
	DTAR	-0,735	0,522	-0,346	-1,408	0,167
	CR	-0,071	0,057	-0,284	-1,244	0,221
	TATO	0,193	0,134	-0,386	1,433	0,160
a. Dependen Variable: Abs_Res						

### 4. Uji Linearitas

#### Hasil Uji Linearitas

##### ANOVA Table

	Sum of Square	Df	Mean Square	F	Sig.
Deviation from Linearity	29,994	21	1,428	2,528	0,154

### 5. Uji Autokorelasi

#### Hasil Uji Autokorelasi

##### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,252 <sup>a</sup>	0,063	0,060	4671,63884	2,121

a. Predictors: (Constant), TATO, DTAR, NPM, CR, ROA

b. Dependent Variable: PL

**Lampiran 11 :**

**Uji Hipotesis**

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,577	1,900		2,935	0,007
	NPM	0,003	0,001	1,252	2,411	0,024
	ROA	-0,002	0,001	-1,427	-2,359	0,027
	DTAR	0,000	0,000	-0,323	-1,304	0,205
	CR	0,000	0,000	-0,426	-1,725	0,098
	TATO	0,000	0,000	1,161	2,853	0,009

a. Dependen Variable: PL

1. Hasil Uji Signifikansi / Pengaruh Parsial (Uji t)

2. Hasil Uji Signifikansi / Pengaruh Simultan (Uji F)

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig
1	Regression	14,039	5	2,808	1,895	0,134 <sup>b</sup>
	Residual	34,072	23	1,481		
	Total	48,111	28			

a. Dependent Variabel: PL

b. Predictors: (Constant), TATO, CR, NPM, DTAR, ROA

3. Hasil Uji Koefisien Determinasi (R<sup>2</sup>)

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,540 <sup>a</sup>	0,292	0,138	1,21712

a. Predictors: (Constant), TATO, CR, NPM, DTAR, ROA

## Lampiran 12 :

### DAFTAR RIWAYAT HIDUP

#### A. DATA PRIBADI

1. Nama : Sukmawati
2. NIM : 4318102
3. Tempat/Tanggal Lahir : Pemalanag, 14 April 1999
4. Agama : Islam
5. Alamat :Ds.Kebanggan,Rt.01/01,Moga,  
Pemalang.
6. No Handphone : WA. 08158866381 / 083109520181
7. Email : [wsukma759@gmail.com](mailto:wsukma759@gmail.com)

#### B. DATA ORANG TUA

1. Nama Ayah : Suherman
2. Pekerjaan : Wiraswata
3. Nama Ibu : Waetun
4. Pekerjaan : Ibu Rumah Tangga
5. Agama : Islam
6. Alamat :Ds.Kebanggan,Rt.01/01,Moga,  
Pemalang.

#### C. RIWAYAT PENDIDIKAN

1. SDN : SD Negeri Kebanggan
2. SMP : SMP Negeri 2 Pulosari
3. SMA : SMA Negeri 1 Randudongkal
4. UIN K.H. Abdurrahman Wahid Pekalongan

#### D. PENGALAMAN ORGANISASI

1. UKM Study Club Research (DYCRES)





KEMENTERIAN AGAMA REPUBLIK INDONESIA  
UNIVERSITAS ISLAM NEGERI  
K.H. ABDURRAHMAN WAHID PEKALONGAN  
PERPUSTAKAAN

Jalan Pahlawan Km. 5 Rowolaku Kajen Kab. Pekalongan Kode Pos 51161  
www.perpustakaan.uingusdur.ac.id email: perpustakaan@uingusdur.ac.id

LEMBAR PERNYATAAN PERSETUJUAN PUBLIKASI  
KARYA ILMIAH UNTUK KEPENTINGAN AKADEMIS

Sebagai sivitas akademika UIN K.H. Abdurrahman Wahid Pekalongan, yang bertanda tangan di bawah ini, saya:

Nama : Sukmawati  
NIM : 4318102  
Jurusan/Prodi : Akuntansi Syariah  
E-mail address : [wsukma759@gmail.com](mailto:wsukma759@gmail.com)  
No. Hp : 08158866381

Demi pengembangan ilmu pengetahuan, menyetujui untuk memberikan kepada Perpustakaan UIN K.H. Abdurrahman Wahid Pekalongan, Hak Bebas Royalti Non-Eksklusif atas karya ilmiah :

Tugas Akhir  Skripsi  Tesis  Desertasi  Lain-lain  
(.....)

yang berjudul :

**Pengaruh Kinerja Keuangan Terhadap Pertumbuhan Laba pada Perusahaan Sektor Makanan dan Minuman yang Terdaftar di ISSI Periode 2017-2020**

beserta perangkat yang diperlukan (bila ada). Dengan Hak Bebas Royalti Non-Eksklusif ini Perpustakaan UIN K.H. Abdurrahman Wahid Pekalongan berhak menyimpan, mengalih-media/format-kan, mengelolanya dalam bentuk pangkalan data (database), mendistribusikannya, dan menampilkan/mempublikasikannya di Internet atau media lain secara *fulltext* untuk kepentingan akademis tanpa perlu meminta ijin dari saya selama tetap mencantumkan nama saya sebagai penulis/pencipta dan atau penerbit yang bersangkutan.

Saya bersedia untuk menanggung secara pribadi, tanpa melibatkan pihak Perpustakaan UIN K.H. Abdurrahman Wahid Pekalongan, segala bentuk tuntutan hukum yang timbul atas pelanggaran Hak Cipta dalam karya ilmiah saya ini.

Demikian pernyataan ini yang saya buat dengan sebenarnya.

Pekalongan, 24 Maret 2023



**SUKMAWATI**  
**NIM. 4318102**