**Lampiran 01. Data Perputaran Kas pada perusahaan Sub Sektor Perkebunan yang Terdaftar di Bursa Efek Indonesia Tahun 2017 -2019**

| Tahun | Kode Perusahaan | Penjualan | Rata - rata Kas | Perputaran Kas (Kali) |
|---|---|---|---|---|
| 2017 | AALI | 17,305,688 | 832,805 | 20.78 |
| | ANJT | 161,797,280 | 31,643,617 | 5.11 |
| | BWPT | 3,045,954 | 703,454 | 4.33 |
| | DSNG | 5,159,911 | 1,038,212 | 4.97 |
| | GZCO | 646,945,000 | 61,000,500 | 10.61 |
| | JAWA | 555,139,580,764 | 172,940,679,366 | 3.21 |
| | LSIP | 4,738,022 | 1,387,037 | 3.42 |
| | PALM | 759,994,916 | 278,714,616 | 2.73 |
| | SGRO | 3,616,482,911 | 848,939,650 | 4.26 |
| | SIMP | 15,826,648 | 2,064,291 | 7.67 |
| | SMAR | 35,318,102 | 12,479,895 | 2.83 |
| | SSMS | 3,240,831,859 | 1,181,609,862 | 2.74 |
| | TBLA | 8,974,708 | 2,313,069 | 3.88 |
| | UNSP | 1,504,817 | 468,791 | 3.21 |
| 2018 | AALI | 19,084,387 | 1,175,871 | 16.23 |
| | ANJT | 151,701,360 | 37,819,553 | 4.01 |
| | BWPT | 3,083,389 | 619,154 | 4.98 |
| | DSNG | 4,761,805 | 1,333,839 | 3.57 |
| | GZCO | 565,455,000 | 40,933,000 | 13.81 |
| | JAWA | 745,508,896,455 | 216,089,535,204 | 3.45 |
| | LSIP | 4,019,846 | 1,648,458 | 2.44 |
| | PALM | 446,646,667 | 108,173,320 | 4.13 |
| | SGRO | 3,207,181,767 | 1,162,022,379 | 2.76 |
| | SIMP | 14,059,450 | 2,166,033 | 6.49 |
| | SMAR | 37,391,643 | 7,303,055 | 5.12 |
| | SSMS | 3,710,780,545 | 2,252,698,965 | 1.65 |
| | TBLA | 8,614,889 | 2,285,116 | 3.77 |
| | UNSP | 1,951,840 | 549,814 | 3.55 |
| 2019 | AALI | 17,452,736 | 1,555,503 | 11.22 |
| | ANJT | 130,355,274 | 23,859,412 | 5.46 |
| | BWPT | 2,512,784 | 1,126,809 | 2.23 |
| | DSNG | 5,736,684 | 2,668,225 | 2.15 |
| | GZCO | 385,047,000 | 72,182,000 | 5.33 |
| | JAWA | 723,317,737,664 | 135,452,759,862 | 5.34 |
| | LSIP | 3,699,439 | 1,397,516 | 2.65 |
| | PALM | 189,158,260 | 76,567,850 | 2.47 |

| | | | | |
|---|---|---|---|---|
| | SGRO | 3,268,127,326 | 671,073,373 | 4.87 |
| | SIMP | 13,650,388 | 1,894,127 | 7.21 |
| | SMAR | 36,198,102 | 6,593,461 | 5.49 |
| | SSMS | 3,277,806,795 | 2,253,549,766 | 1.45 |
| | TBLA | 8,533,183 | 2,193,620 | 3.89 |
| | UNSP | 1,984,017 | 580,122 | 3.42 |

**Lampiran 02. Data Perputaran Piutang pada perusahaan Sub Sektor Perkebunan yang Terdaftar di Bursa Efek Indonesia Tahun 2017 -2019**

| Tahun | Kode Perusahaan | Penjualan | Rata - rata Piutang | Perputaran Piutang (Kali) |
|---|---|---|---|---|
| 2017 | AALI | 17,305,688 | 537,406 | 32.20 |
| | ANJT | 161,797,280 | 2,980,753 | 54.28 |
| | BWPT | 3,045,954 | 66,568 | 45.76 |
| | DSNG | 5,159,911 | 300,307 | 17.18 |
| | GZCO | 646,945,000 | 26,212,500 | 24.68 |
| | JAWA | 555,139,580,764 | 15,518,696,881 | 35.77 |
| | LSIP | 4,738,022 | 69,082 | 68.59 |
| | PALM | 759,994,916 | 41,242,682 | 18.43 |
| | SGRO | 3,616,482,911 | 141,120,998 | 25.63 |
| | SIMP | 15,826,648 | 1,042,938 | 15.18 |
| | SMAR | 35,318,102 | 3,439,468 | 10.27 |
| | SSMS | 3,240,831,859 | 132,882,882 | 24.39 |
| | TBLA | 8,974,708 | 1,384,991 | 6.48 |
| | UNSP | 1,504,817 | 110,755 | 13.59 |
| 2018 | AALI | 19,084,387 | 582,081 | 32.79 |
| | ANJT | 151,701,360 | 6,436,638 | 23.57 |
| | BWPT | 3,083,389 | 99,632 | 30.95 |
| | DSNG | 4,761,805 | 362,234 | 13.15 |
| | GZCO | 565,455,000 | 105,310,000 | 5.37 |
| | JAWA | 745,508,896,455 | 15,860,886,844 | 47.00 |
| | LSIP | 4,019,846 | 62,283 | 64.54 |
| | PALM | 446,646,667 | 17,478,739 | 25.55 |
| | SGRO | 3,207,181,767 | 128,247,563 | 25.01 |
| | SIMP | 14,059,450 | 1,178,227 | 11.93 |
| | SMAR | 37,391,643 | 3,922,620 | 9.53 |
| | SSMS | 3,710,780,545 | 108,447,814 | 34.22 |
| | TBLA | 8,614,889 | 1,830,438 | 4.71 |
| | UNSP | 1,951,840 | 149,705 | 13.04 |
| 2019 | AALI | 17,452,736 | 492,682 | 35.42 |
| | ANJT | 130,355,274 | 7,412,563 | 17.59 |
| | BWPT | 2,512,784 | 130,709 | 19.22 |
| | DSNG | 5,736,684 | 377,095 | 15.21 |
| | GZCO | 385,047,000 | 38,508,000 | 10.00 |
| | JAWA | 723,317,737,664 | 19,953,170,969 | 36.25 |
| | LSIP | 3,699,439 | 218,038 | 16.97 |

| | | | | |
|---|---|---|---|---|
| | PALM | 189,158,260 | 23,415,739 | 8.08 |
| | SGRO | 3,268,127,326 | 125,332,029 | 26.08 |
| | SIMP | 13,650,388 | 1,245,914 | 10.96 |
| | SMAR | 36,198,102 | 3,703,359 | 9.77 |
| | SSMS | 3,277,806,795 | 169,423,237 | 19.35 |
| | TBLA | 8,533,183 | 1,936,321 | 4.41 |
| | UNSP | 1,984,017 | 152,039 | 13.05 |

**Lampiran 03. Data *Return On Asset* pada perusahaan Sub Sektor Perkebunan yang Terdaftar di Bursa Efek Indonesia Tahun 2017 -2019**

| Tahun | Kode Perusahaan | Laba Bersih | Total Aktiva | Profitabilitas (%) |
|---|---|---|---|---|
| 2017 | AALI | 2,113,629 | 17,927,345 | 11.79 |
| | ANJT | 47,399,525 | 566,523,942 | 8.37 |
| | BWPT | (187,791) | (5,145,011) | 3.65 |
| | DSNG | 587,988 | 8,336,065 | 7.05 |
| | GZCO | (168,518) | (3,155,876) | 5.34 |
| | JAWA | (199,929,077,450) | (6,428,587,699,409) | 3.11 |
| | LSIP | 763,423 | 9,744,381 | 7.83 |
| | PALM | 68,215,691 | 2,273,856,423 | 3.00 |
| | SGRO | 303,026,790 | 8,284,699,367 | 3.66 |
| | SIMP | 695,433 | 20,453,912 | 3.40 |
| | SMAR | 1,177,371 | 27,124,101 | 4.34 |
| | SSMS | 790,922,772 | 35,788,360,721 | 2.21 |
| | TBLA | 954,357 | 34,578,241 | 2.76 |
| | UNSP | (1,640,949) | (61,229,421) | 2.68 |
| 2018 | AALI | 1,520,723 | 15,423,967 | 9.86 |
| | ANJT | (491,612) | 602,204,916 | -0.08 |
| | BWPT | (462,557) | (13,446,456) | 3.44 |
| | DSNG | 427,245 | 11,738,892 | 3.64 |
| | GZCO | (353,277) | (6,038,987) | 5.85 |
| | JAWA | (300,146,994,752) | (13,459,506,491,112) | 2.23 |
| | LSIP | 329,426 | 10,037,294 | 3.28 |
| | PALM | (111,498,768) | (2,746,275,156) | 4.06 |
| | SGRO | 63,608,069 | 9,018,844,952 | 0.71 |
| | SIMP | (178,067) | (2,992,723) | 5.95 |
| | SMAR | 597,773 | 29,310,310 | 2.04 |
| | SSMS | 86,770,969 | 3,249,849,003 | 2.67 |
| | TBLA | 764,380 | 31,717,045 | 2.41 |
| | UNSP | (1,479,785) | (58,259,312) | 2.54 |
| 2019 | AALI | 243,629 | 2,849,124 | 8.55 |
| | ANJT | (4,558,192) | 625,708,104 | -0.73 |
| | BWPT | (1,167,471) | (55,069,442) | 2.12 |
| | DSNG | 178,164 | 11,620,821 | 1.53 |
| | GZCO | (584,490) | (18,614,312) | 3.14 |
| | JAWA | (282,699,235,423) | (11,538,744,303,045) | 2.45 |
| | LSIP | 252,630 | 10,225,322 | 2.47 |

| | | | | |
|---|---|---|---|---|
| | PALM | (70,726,016) | (1,400,515,242) | 5.05 |
| | SGRO | 39,996,290 | 9,466,942,773 | 0.42 |
| | SIMP | (642,202) | (16,594,411) | 3.87 |
| | SMAR | 898,698 | 27,787,527 | 3.23 |
| | SSMS | 12,081,959 | 511,947,467 | 2.36 |
| | TBLA | 661,034 | 23,693,012 | 2.79 |
| | UNSP | (4,893,138) | (171,088,721) | 2.86 |

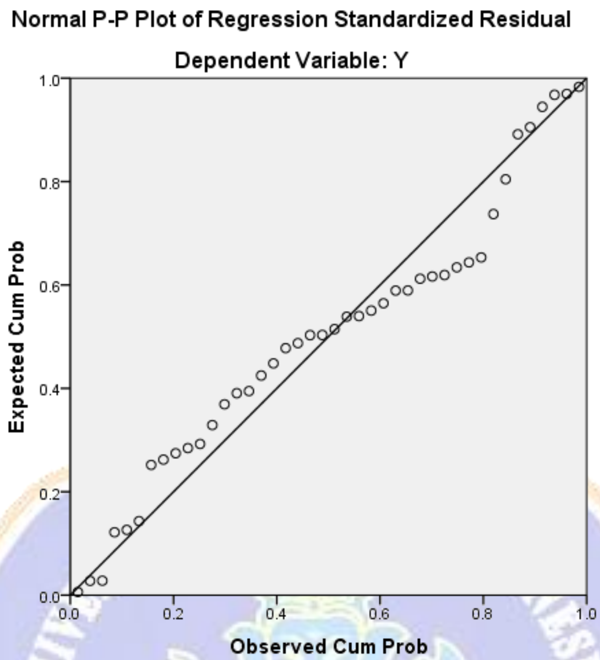
**Lampiran 04. Uji Descriptive Statistics, Nilai Rata-rata dan Standar Deviasi dari Perputaran kas, Perputaran piutang, dan *Return On Asset*.**

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| X1 | 42 | 1.45 | 20.78 | 5.2117 | 3.94702 |
| X2 | 42 | 4.41 | 68.59 | 23.2417 | 15.51050 |
| Y | 42 | -.73 | 11.79 | 3.7617 | 2.58325 |
| Valid N (listwise) | 42 | | | | |

## Lampiran 05. Uji Asumsi Klasik Hasil *Output* Perhitungan SPSS 20.

### (1) Normalitas



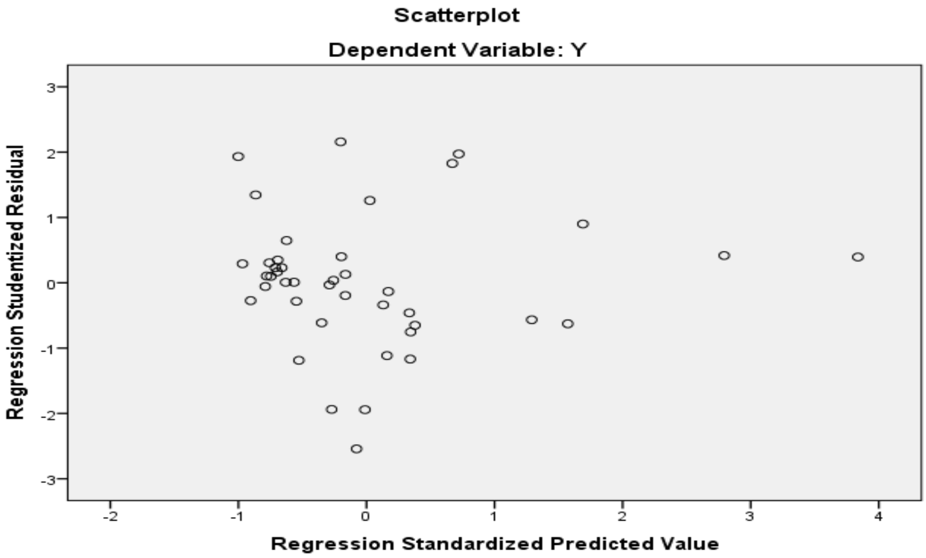

### (2) Uji Multikolonieritas

**Coefficients[a]**

| Model | | Collinearity Statistics | |
|---|---|---|---|
| | | Tolerance | VIF |
| 1 | X1 | .999 | 1.001 |
| | X2 | .999 | 1.001 |

a. Dependent Variable: Y

### (3) Uji Heterokedastisitas




### (4) Uji Autokorelasi

**Model Summary**[b]

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | .757[a] | .573 | .551 | 1.73060 | 1.625 |

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

**Lampiran 06. Uji Regresi Linier Berganda Hasil *Output* Perhitungan SPSS 22 *for windows***

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| X1 | 42 | 1.45 | 20.78 | 5.2117 | 3.94702 |
| X2 | 42 | 4.41 | 68.59 | 23.2417 | 15.51050 |
| Y | 42 | -.73 | 11.79 | 3.7617 | 2.58325 |
| Valid N (listwise) | 42 | | | | |

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | .757[a] | .573 | .551 | 1.73060 | 1.625 |

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

**ANOVA[a]**

| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 156.796 | 2 | 78.398 | 26.176 | .000[b] |
| | Residual | 116.805 | 39 | 2.995 | | |
| | Total | 273.601 | 41 | | | |

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Correlations | | | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | | Zero-order | Partial | Part | Tolerance | VIF |
| 1 | (Constant) | .301 | .596 | | .505 | .617 | | | | | |
| | X1 | .455 | .069 | .695 | 6.642 | .000 | .703 | .729 | .695 | .999 | 1.001 |
| | X2 | .047 | .017 | .281 | 2.690 | .010 | .300 | .396 | .281 | .999 | 1.001 |

a. Dependent Variable: Y

**Lampiran 07. Struktur Hubungan Perputaran kas($X_1$) dan Perputaran piutang ($X_2$) *Return On Asset* (Y) pada perusahaan Sub Sektor Perkebunan yang Terdaftar di Bursa Efek Indonesia.**