



# STIE-PPI

AKUNTANSI - MANAJEMEN  
Terakreditasi B

**SURAT KEPUTUSAN**  
**KETUA SEKOLAH TINGGI ILMU EKONOMI**  
**PUTRA PERDANA INDONESIA**  
Nomor :215k/01-A.01/43194/XII/2021

Tentang  
DOSEN PEMBIMBING SKRIPSI TAHUN AKADEMIK 2021/2022  
PROGRAM STUDI AKUNTANSI

KETUA STIE PUTRA PERDANA INDONESIA,

- Menimbang : 1. Bahwa untuk menjamin kelancaran penyelesaian proses penyusunan skripsi mahasiswa Program Studi Akuntansi Sekolah Tinggi Ilmu Ekonomi Ppi Tahun Akademik 2021/2022, perlu mengangkat Dosen Pembimbing Skripsi.
2. Bahwa nama yang tercantum dalam surat keputusan ini telah memenuhi syarat ketentuan akademik dan mempunyai kemampuan untuk melaksanakan tugas tersebut.
- Mengingat : 1. UU No. 12 Tentang Pendidikan Tinggi.
2. Permendikbud No. 3 Tahun 2020 Tentang Standar Nasional Pendidikan Tinggi
3. Permendikbud No. 50 Tahun 2014 Tentang Sistem Penjaminan Mutu Pendidikan Tinggi
4. Statuta Sekolah Tinggi Ilmu Ekonomi Ppi
- Memperhatikan : Hasil keputusan rapat pimpinan Sekolah Tinggi Ilmu Ekonomi Ppi tentang Penetapan Dosen Pembimbing Skripsi untuk Tahun Akademik 2021/2022 di Sekolah Tinggi Ilmu Ekonomi Putra Perdana Indonesia (STIE-PPI) Tangerang.

**MEMUTUSKAN :**

- Menetapkan : 1. Mengangkat dan menetapkan dosen pembimbing skripsi:

|                           |                                  |
|---------------------------|----------------------------------|
| <b>Nama</b>               | <b>PETTY APRILIA SARI, M.Ak.</b> |
| <b>NIDN</b>               | 0418049004                       |
| <b>Jabatan Fungsional</b> | ASISTEN AHLI                     |

Dalam penyusunan Skripsi Mahasiswa:

|                      |                     |
|----------------------|---------------------|
| <b>NAMA</b>          | <b>YENI LESTARI</b> |
| <b>NIM</b>           | 1816220085          |
| <b>Program Studi</b> | AKUNTANSI           |



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2. Tugas membimbing Skripsi selama 1 (satu) semester dan dapat diperpanjang selama 1 (satu) semester berikutnya.
3. kepadanya diberikan tunjangan honor sesuai dengan ketentuan yang berlaku di Sekolah Tinggi Ilmu Ekonomi Ppi.
4. Surat Keputusan ini berlaku mulai tanggal surat keputusan ini ditetapkan dan apabila dikemudian hari terdapat kekeliruan akan dilakukan perbaikan sebagaimana mestinya.

Ditetapkan di : Tangerang

Pada tanggal : 07 Desember 2021

Ketua,



**Dr.H. Juanda, S.H., S.E., M.M**

NIP: 194100001

Tembusan :

1. Ketua Yayasan PPI
2. BPH Yayasan PPI
3. Arsip





## FORMULIR BIMBINGAN SKRIPSI

|                  |                                                                                          |
|------------------|------------------------------------------------------------------------------------------|
| Nama Mahasiswa   | YENI LESTARI                                                                             |
| NIM              | 1816220085                                                                               |
| Dosen Pembimbing | 1. Petty Appilia Sari, M. Ak<br>2.                                                       |
| Judul Skripsi    | Analisa pengaruh Total Arus Kas, Komponen Arus Kas, Laba Atunfansi Terhadap Return Saham |

| Konsultasi ke | Materi (BAB)                                         | Tanggal Konsultasi | Tanda Tangan Pembimbing |
|---------------|------------------------------------------------------|--------------------|-------------------------|
| 1.            | Bab 1<br>1.) Latar belakang<br>2.) Jumlah populasi   | 14/12/2021         |                         |
| 2.            | Bab 1<br>1.) Rumusan masalah<br>2.) Batasan masalah. | 20/12/2021         | af                      |
| 3.            | Revisi bab I                                         | 28/12/2021         |                         |
| 4.            | Revisi Bab II                                        | 14/01/2022         | af                      |
| 5.            | Revisi Bab III                                       | 23/01/2022         |                         |
| 6.            | pengajuan bab IV                                     | 24/03/2022         | af                      |
| 7.            | Revisi bab IV                                        | 10/04/2022         |                         |
| 8.            | Revisi bab IV                                        | 21/05/2022         | af                      |
| 9.            | pengajuan bab V                                      | 07/06/2022         |                         |
| 10.           | Acc Skripsi                                          | 10/06/2022         |                         |

### Lampiran 3

Daftar Nama Perusahaan yang Dijadikan Sampel Penelitian

| NO | CODE     | NAMA PERUSAHAAN               |
|----|----------|-------------------------------|
| 1  | APLN     | Agung Podomoro Land Tbk       |
| 2  | BCIP     | PT. Bumi Citra Permai Tbk     |
| 3  | BSD City | Bumi Serpong Damai Tbk        |
| 4  | CTRA     | Ciputra Development Tbk       |
| 5  | DILD     | Intiland Development          |
| 6  | DMAS     | Puradelta Lestari Tbk         |
| 7  | DUTI     | Duta Pertiwi Tbk              |
| 8  | GPRA     | Perdana Gapuraprima Tbk       |
| 9  | JRPT     | Jaya Real Property Tbk        |
| 10 | KIJA     | Kawasan Industri Jababeka Tbk |
| 11 | MKPI     | Metropolitan Kentjana Tbk     |
| 12 | MTLA     | Metropolitan Land Tbk         |
| 13 | PPRO     | PP Properti Tbk               |
| 14 | PWON     | Pakuwon Jati Tbk              |
| 15 | RDTX     | Roda Vivatex Tbk              |
| 16 | SMDM     | Suryamas Dutamakmur Tbk       |
| 17 | SMRA     | Summarecon Agung Tbk          |

## Lampiran 4

| Kode       | Nama                    | Periode | Arus Kas Operasi   |                   | Kas Bersih Operasi | Arus Kas Investasi |                   | Kas Bersih Investasi | Arus Kas Pendanaan |                   | Kas Bersih Pendanaan |
|------------|-------------------------|---------|--------------------|-------------------|--------------------|--------------------|-------------------|----------------------|--------------------|-------------------|----------------------|
| Perusahaan | Perusahaan              | Tahun   | Masuk              | Keluar            |                    | Masuk              | Keluar            |                      | Masuk              | Keluar            |                      |
| APLN       | Agung Podomoro Land Tbk | 2016    | 5.511.040.469      | 6.034.753.854     | (523.713.385)      | 1.137.372.069      | 2.411.896.318     | (1.274.524.249)      | 1.538.700.702      | 1.458.489.469     | 80.211.233           |
|            |                         | 2017    | 5.548.280.445      | 6.286.904.108     | (738.623.663)      | 1.435.687.340      | 2.009.047.794     | (573.360.454)        | 5.739.558.915      | 3.306.363.546     | 2.433.195.369        |
|            |                         | 2018    | 3.949.140.907      | 4.757.352.879     | (808.211.972)      | 308.496.030        | 1.456.342.311     | (1.147.846.281)      | 2.996.676.623      | 2.502.879.784     | 493.796.839          |
|            |                         | 2019    | 4.094.091.116      | 3.609.601.896     | 484.489.220        | 339.813.760        | 1.061.741.844     | (721.928.084)        | 4.877.761.948      | 4.634.638.479     | 243.123.469          |
|            |                         | 2020    | 4.329.777.488      | 3.371.093.496     | 958.683.992        | 245.730.894        | 792.730.398       | (546.999.504)        | 2.090.944.899      | 2.507.923.412     | (416.978.513)        |
| BCIP       | Bumi Citra Permai Tbk   | 2016    | 399.991.258.482    | 311.138.389.088   | 88.852.869.394     | 16.962.543.465     | 4.175.880.257     | 12.786.663.208       | 637.000.000        | 98.680.815.110    | (98.043.815.110)     |
|            |                         | 2017    | 178.086.536.734    | 186.033.404.888   | (7.946.868.154)    | 1.592.189.009      | 9.354.413.875     | (7.762.224.866)      | 19.900.000         | 3.056.715.247     | (3.036.815.247)      |
|            |                         | 2018    | 165.221.603.713    | 155.687.235.012   | 9.534.368.701      | 50.000.000         | 3.735.790.486     | (3.685.790.486)      | 33.000.000         | 2.186.425.678     | (2.153.425.678)      |
|            |                         | 2019    | 145.967.710.753    | 171.555.459.752   | (25.587.748.999)   | 5.140.669.692      | 2.396.836.424     | 2.743.833.268        | 51.495.000         | 2.734.869.487     | (2.683.374.487)      |
|            |                         | 2020    | 147.746.832.279    | 140.554.680.707   | 7.192.151.572      | 622.259.801        | 6.599.724.899     | (5.977.465.098)      | 55.875.471         | 2.378.055.347     | (2.322.179.876)      |
| BSDE       | Bumi Serpong Damai Tbk  | 2016    | 7.654.544.573.869  | 7.918.790.899.902 | (264.246.326.033)  | 561.078.226.593    | 1.542.614.408.414 | (981.536.181.821)    | 4.895.228.269.916  | 6.148.977.678.014 | (1.253.749.408.098)  |
|            |                         | 2017    | 11.125.626.253.726 | 6.478.181.640.847 | 4.647.444.612.879  | 521.285.960.419    | 3.519.849.732.382 | (2.998.563.771.963)  | 3.053.072.835.881  | 2.457.542.948.716 | 595.529.887.165      |

|          |                                |      |                   |                   |                           |                   |                   |                             |                   |                   |                             |
|----------|--------------------------------|------|-------------------|-------------------|---------------------------|-------------------|-------------------|-----------------------------|-------------------|-------------------|-----------------------------|
|          |                                | 2018 | 8.154.154.699.258 | 6.537.474.280.308 | 1.616.68<br>0.418.95<br>0 | 338.743.729.506   | 2.990.461.056.869 | (2.651.71<br>7.327.363<br>) | 7.409.711.022.141 | 4.047.109.367.194 | 3.362.6<br>01.654.<br>947   |
|          |                                | 2019 | 8.241.799.507.568 | 6.224.801.600.618 | 2.016.99<br>7.906.95<br>0 | 3.743.115.887.291 | 5.712.264.396.586 | (1.969.14<br>8.509.295<br>) | 1.757.129.600.000 | 3.037.574.115.383 | (1.280.4<br>44.515.<br>383) |
|          |                                | 2020 | 6.685.776.007.068 | 5.221.426.980.904 | 1.464.34<br>9.026.16<br>4 | 781.373.407.084   | 1.786.879.741.312 | (1.005.50<br>6.334.228<br>) | 5.540.403.846.800 | 2.233.000.821.188 | 3.307.4<br>03.025.<br>612   |
| CTRA     | Ciputra<br>Development<br>Tbk  | 2016 | 7.064.617         | 7.023.562         | 41.055                    | -                 | 1.063.815         | (1.063.81<br>5)             | 3.694.632         | 2.240.842         | 1.453.7<br>90               |
|          |                                | 2017 | 7.215.489         | 6.666.202         | 549.287                   | 252.002           | 2.148.803         | (1.896.80<br>1)             | 6.215.732         | 5.099.745         | 1.115.9<br>87               |
|          |                                | 2018 | 8.108.091         | 7.064.530         | 1.043.56<br>1             | 773               | 1.695.085         | (1.694.31<br>2)             | 4.246.830         | 3.593.572         | 653.258                     |
|          |                                | 2019 | 7.932.736         | 6.952.910         | 979.826                   | 503.354           | 1.085.264         | (581.910)                   | 2.835.176         | 2.231.627         | 603.549                     |
|          |                                | 2020 | 7.396.978         | 6.183.299         | 1.213.67<br>9             | 24.552            | 862.987           | (838.435)                   | 2.276.234         | 1.617.936         | 658.298                     |
| DILD     | Intiland<br>Development<br>Tbk | 2016 | 2.179.714.234.848 | 3.105.978.111.168 | (926.263<br>.876.320<br>) | 25.431.832.526    | 100.920.145.988   | (75.488.3<br>13.462)        | 2.264.060.986.646 | 1.193.037.535.777 | 1.071.0<br>23.450.<br>869   |
|          |                                | 2017 | 2.426.893.333.321 | 2.963.283.155.120 | (536.389<br>.821.799<br>) | 33.434.904.207    | 80.589.012.695    | (47.154.1<br>08.488)        | 2.615.630.905.274 | 1.756.725.347.522 | 858.905<br>.557.75<br>2     |
|          |                                | 2018 | 2.536.007.018.822 | 2.564.412.352.790 | (28.405.<br>333.968)      | 51.870.538.426    | 212.393.253.356   | (160.522.<br>714.930)       | 1.817.330.026.672 | 1.254.156.429.455 | 563.173<br>.597.21<br>7     |
|          |                                | 2019 | 2.225.133.713.513 | 2.728.706.740.519 | (503.573<br>.027.006<br>) | 805.756.641.640   | 83.460.904.778    | 722.295.7<br>36.862         | 2.541.501.603.323 | 2.468.406.367.144 | 73.095.<br>236.179          |
|          |                                | 2020 | 2.648.350.879.871 | 2.619.103.530.224 | 29.247.3<br>49.647        | 93.872.352.078    | 188.090.039.005   | (94.217.6<br>86.927)        | 299.889.970.268   | 225.986.592.171   | 73.903.<br>378.097          |
| DMA<br>S | Puradelta<br>Lestari Tbk       | 2016 | 1.266.784.241.143 | 568.511.694.487   | 698.272.                  | 9.227.401.852     | 73.129.010.835    | (63.901.6                   | -                 | 530.179.222.100   | (530.17                     |

|      |                          |      |                   |                   |                   |                 |                 |                   |                 |                   |                     |
|------|--------------------------|------|-------------------|-------------------|-------------------|-----------------|-----------------|-------------------|-----------------|-------------------|---------------------|
|      |                          |      |                   |                   | 546.656           |                 |                 | 08.983)           |                 |                   | 9.222.100)          |
|      |                          | 2017 | 1.532.043.632.289 | 776.850.406.198   | 755.193.226.091   | 23.956.718.126  | 164.896.981.773 | (140.940.263.647) | -               | 1.036.259.388.650 | (1.036.259.388.650) |
|      |                          | 2018 | 1.082.700.324.294 | 741.967.815.863   | 340.732.508.431   | 16.888.681.776  | 95.442.467.269  | (78.553.785.493)  | -               | 313.658.792.150   | (313.658.792.150)   |
|      |                          | 2019 | 2.556.342.847.451 | 607.689.681.276   | 1.948.653.166.175 | 58.237.102.408  | 16.777.248.913  | 41.459.853.495    | -               | 2.024.906.566.200 | (2.024.906.566.200) |
|      |                          | 2020 | 3.810.611.840.651 | 913.026.559.246   | 2.897.585.281.405 | 28.945.766.473  | 3.666.255.718   | 25.279.510.755    | -               | 2.218.592.901.480 | (2.218.592.901.480) |
| DUTI | Duta Pertiwi Tbk         | 2016 | 2.148.959.575.223 | 2.396.363.704.838 | (247.404.129.615) | 114.299.024.381 | 133.650.511.855 | (19.351.487.474)  | 492.059.000.000 | 493.557.952.775   | (1.498.952.775)     |
|      |                          | 2017 | 2.251.991.126.591 | 1.764.638.831.222 | 487.352.295.369   | 99.945.001.137  | 366.755.571.452 | (266.810.570.315) | 264.522.839.976 | 368.967.751.149   | (104.444.911.173)   |
|      |                          | 2018 | 3.103.730.680.188 | 1.742.754.813.562 | 1.360.975.866.626 | 127.976.047.156 | 555.950.550.555 | (427.974.503.399) | 112.606.900.000 | 107.065.507.193   | 5.541.392.807       |
|      |                          | 2019 | 3.069.693.853.860 | 1.865.033.693.854 | 1.204.660.160.006 | 178.352.757.618 | 741.485.987.952 | (563.133.230.334) | 6.323.600.000   | 145.181.004.470   | (138.857.404.470)   |
|      |                          | 2020 | 1.939.470.761.515 | 1.451.987.301.411 | 487.483.460.104   | 162.347.539.208 | 127.559.092.666 | 34.788.446.542    | 9.121.500.000   | 1.058.732.817.461 | (1.049.611.317.461) |
| GPRA | Perdana Gapura Prima Tbk | 2016 | 415.111.406.763   | 385.738.644.854   | 29.372.761.909    | 2.113.038.305   | 25.365.449.656  | (23.252.411.351)  | 330.487.563.613 | 293.543.410.315   | 36.944.153.298      |
|      |                          | 2017 | 379.935.901.333   | 370.096.508.499   | 9.839.392.834     | 6.984.121.212   | 6.327.437.598   | 656.683.614       | 63.669.717.124  | 136.594.926.225   | (72.925.209.101)    |
|      |                          | 2018 | 409.078.257.960   | 397.362.094.234   | 11.716.1          | 2.053.744.456   | 3.751.325.102   | (1.697.58         | 87.074.660.504  | 85.118.244.590    | 1.956.4             |

|      |                                        |      |                   |                   |                     |                 |                 |                       |                   |                   |                           |
|------|----------------------------------------|------|-------------------|-------------------|---------------------|-----------------|-----------------|-----------------------|-------------------|-------------------|---------------------------|
|      |                                        |      |                   |                   | 63.726              |                 |                 | 0.646)                |                   |                   | 15.914                    |
|      |                                        | 2019 | 399.439.574.409   | 396.536.232.141   | 2.903.34<br>2.268   | 63.269.750      | 7.656.923.995   | (7.593.65<br>4.245)   | 15.014.057.427    | 53.209.415.811    | (38.195.<br>358.384<br>)  |
|      |                                        | 2020 | 375.940.349.362   | 334.696.490.091   | 41.243.8<br>59.271  | 490.327.558     | 1.950.082.033   | (1.459.75<br>4.475)   | 52.384.995.257    | 95.576.406.352    | (43.191.<br>411.095<br>)  |
| JRPT | Jaya Real<br>Property Tbk              | 2016 | 2.402.711.579     | 1.927.716.985     | 474.994.<br>594     | 1.515.425       | 166.583.334     | (165.067.<br>909)     | 95.759.795        | 283.950.995       | (188.19<br>1.200)         |
|      |                                        | 2017 | 2.670.409.074     | 2.082.849.899     | 587.559.<br>175     | 1.625.584       | 182.300.509     | (180.674.<br>925)     | 329.338.362       | 354.771.473       | (25.433.<br>111)          |
|      |                                        | 2018 | 3.113.247.566     | 2.091.306.245     | 1.021.94<br>1.321   | 27.145.301      | 359.783.589     | (332.638.<br>288)     | 19.814.760        | 467.178.030       | (447.36<br>3.270)         |
|      |                                        | 2019 | 2.500.337.553     | 2.063.307.589     | 437.029.<br>964     | 17.149.655      | 274.992.420     | (257.842.<br>765)     | 8.636.000         | 339.882.906       | (331.24<br>6.906)         |
|      |                                        | 2020 | 1.928.758.717     | 1.299.047.905     | 629.710.<br>812     | 330.288.098     | 313.197.057     | 17.091.04<br>1        | 98.429.744        | 552.663.367       | (454.23<br>3.623)         |
| KIJA | Kawasan<br>Industri<br>Jababeka<br>Tbk | 2016 | 2.811.654.757.504 | 2.267.974.930.258 | 543.679.<br>827.246 | 648.838.724     | 880.432.307.055 | (879.783.<br>468.331) | 782.847.305.000   | 473.013.704.035   | 309.833<br>.600.96<br>5   |
|      |                                        | 2017 | 3.241.668.968.111 | 2.612.003.928.628 | 629.665.<br>039.483 | 19.951.912.463  | 931.523.661.904 | (911.571.<br>749.441) | 1.985.235.645.233 | 1.606.902.761.134 | 378.332<br>.884.09<br>9   |
|      |                                        | 2018 | 2.512.681.997.335 | 2.379.811.436.789 | 132.870.<br>560.546 | 1.903.471.445   | 237.819.582.430 | (235.916.<br>110.985) | 125.468.621.913   | 55.701.687.200    | 69.766.<br>934.713        |
|      |                                        | 2019 | 2.770.776.361.163 | 2.399.699.637.803 | 371.076.<br>723.360 | 25.736.363.636  | 253.452.747.939 | (227.716.<br>384.303) | 112.922.501.765   | 121.308.380.628   | (8.385.8<br>78.863)       |
|      |                                        | 2020 | 2.529.798.889.386 | 2.082.985.125.917 | 446.813.<br>763.469 | 31.392.510.798  | 176.060.509.798 | (144.667.<br>999.000) | 62.592.000.001    | 193.748.239.875   | (131.15<br>6.239.8<br>74) |
| MKPI | Metropolitan<br>Kentjana Tbk           | 2016 | 2.339.953.092.480 | 1.512.265.415.457 | 827.687.<br>677.023 | 112.095.624.359 | 582.038.672.808 | (469.943.<br>048.449) | 461.020.735.423   | 562.772.235.379   | (101.75<br>1.499.9<br>56) |

|      |                       |      |                   |                   |                   |                |                   |                     |                   |                   |                   |
|------|-----------------------|------|-------------------|-------------------|-------------------|----------------|-------------------|---------------------|-------------------|-------------------|-------------------|
|      |                       | 2017 | 1.767.013.203.500 | 1.272.734.239.293 | 494.278.964.207   | 99.274.832.049 | 617.273.887.442   | (517.999.055.393)   | 409.135.946.577   | 606.286.818.381   | (197.150.871.804) |
|      |                       | 2018 | 1.769.102.174.615 | 995.184.773.010   | 773.917.401.605   | 71.951.709.652 | 1.001.768.691.853 | (929.816.982.201)   | 94.608.321.418    | 513.774.527.131   | (419.166.205.713) |
|      |                       | 2019 | 1.971.763.925.877 | 1.089.587.224.772 | 882.176.701.105   | 54.823.426.597 | 980.814.797.020   | (925.991.370.423)   | 100.144.954.473   | 503.802.665.584   | (403.657.711.111) |
|      |                       | 2020 | 1.376.215.521.125 | 969.235.614.750   | 406.979.906.375   | 32.415.129.602 | 805.277.038.368   | (772.861.908.766)   | 320.682.014.371   | 267.027.990.108   | 53.654.024.263    |
| MTLA | Metropolitan Land Tbk | 2016 | 1.316.108.148     | 1.008.892.274     | 307.215.874       | 146.236        | 285.134.650       | (284.988.414)       | 557.869.699       | 485.998.200       | 71.871.499        |
|      |                       | 2017 | 1.199.916.829     | 1.121.336.683     | 78.580.146        | 90.776.284     | 314.845.157       | (224.068.873)       | 1.111.443.172     | 745.976.426       | 365.466.746       |
|      |                       | 2018 | 1.559.355.067     | 1.032.898.578     | 526.456.489       | 69.670.625     | 528.661.249       | (458.990.624)       | 1.161.534.269     | 1.420.958.313     | (259.424.044)     |
|      |                       | 2019 | 1.523.046         | 1.082.001         | 441.045           | 55.073         | 351.641           | (296.568)           | 1.111.485         | 866.792           | 244.693           |
|      |                       | 2020 | 1.062.415         | 916.784           | 145.631           | 44.687         | 86.684            | (41.997)            | 298.480           | 638.941           | (340.461)         |
| PPRO | PP Properti Tbk       | 2016 | 843.109.284.025   | 1.028.117.009.471 | (185.007.725.446) | 2.405.734.237  | 1.180.302.330.927 | (1.177.896.596.690) | 1.805.795.427.554 | 175.840.975.889   | 1.629.954.451.665 |
|      |                       | 2017 | 1.705.222.405.522 | 1.637.673.327.215 | 67.549.078.307    | 9.245.820.207  | 2.418.129.353.732 | (2.408.883.533.525) | 4.443.741.577.196 | 1.730.388.139.651 | 2.713.353.437.545 |
|      |                       | 2018 | 1.007.949.885.746 | 930.029.056.744   | 77.920.829.002    | -              | 1.797.505.450.501 | (1.797.505.450.501) | 2.259.834.238.332 | 982.771.123.144   | 1.277.063.115.188 |
|      |                       | 2019 | 1.639.635.805.988 | 1.846.833.549.041 | (207.197.743.053) | 9.687.435.942  | 1.544.110.686.746 | (1.534.423.250.804) | 3.261.606.312.887 | 1.557.938.481.375 | 1.703.667.831.512 |
|      |                       | 2020 | 686.393.496.113   | 1.172.883.377.290 | (486.489.881.177) | 16.305.821.274 | 1.221.283.715.346 | (1.204.977.894.072) | 2.860.056.298.349 | 1.283.894.786.528 | 1.576.161.511.    |

|          |                               |      |                 |                 |                      |                 |                 |                       |               |                |                          |
|----------|-------------------------------|------|-----------------|-----------------|----------------------|-----------------|-----------------|-----------------------|---------------|----------------|--------------------------|
|          |                               |      |                 |                 | )                    |                 |                 | )                     |               |                | 821                      |
| PWO<br>N | Pakuwon Jati<br>Tbk           | 2016 | 5.030.505.605   | 3.705.801.794   | 1.324.70<br>3.811    | 40.657.594      | 1.182.021.059   | (1.141.36<br>3.465)   | 943.924.838   | 778.566.820    | 165.358<br>.018          |
|          |                               | 2017 | 6.134.940.803   | 3.876.701.346   | 2.258.23<br>9.457    | 2.479.226       | 885.007.658     | (882.528.<br>432)     | 3.607.447.305 | 4.012.985.939  | (405.53<br>8.634)        |
|          |                               | 2018 | 6.346.691.808   | 3.981.849.168   | 2.364.84<br>2.640    | 9.322.589       | 797.010.511     | (787.687.<br>922)     | 510.212.255   | 998.890.049    | (488.67<br>7.794)        |
|          |                               | 2019 | 5.936.018.018   | 4.165.620.012   | 1.770.39<br>8.006    | 19.238.285      | 905.046.816     | (885.808.<br>531)     | 52.844.043    | 1.098.371.926  | (1.045.5<br>27.883)      |
|          |                               | 2020 | 4.009.028.415   | 2.589.924.448   | 1.419.10<br>3.967    | 75.388.940      | 1.836.311.169   | (1.760.92<br>2.229)   | -             | 1.084.360.260  | (1.084.3<br>60.260)      |
| RDTX     | Roda Vivatex<br>Tbk           | 2016 | 404.075.935.602 | 158.282.018.561 | 245.793.<br>917.041  | 104.450.116.026 | 167.295.463.240 | (62.845.3<br>47.214)  | 88.107.000    | 22.099.083.105 | (22.010.<br>976.105<br>) |
|          |                               | 2017 | 396.459.269.988 | 141.958.394.309 | 254.500.<br>875.679  | 90.137.088.460  | 284.911.686.408 | (194.774.<br>597.948) | 2.432.035.827 | 25.901.593.050 | (23.469.<br>557.223<br>) |
|          |                               | 2018 | 409.371.857.455 | 153.126.804.935 | 256.245.<br>052.520  | 69.496.563.104  | 322.397.917.968 | (252.901.<br>354.864) | 3.460.734.677 | 16.890.730.405 | (13.429.<br>995.728<br>) |
|          |                               | 2019 | 432.100.218.087 | 163.295.249.599 | 268.804.<br>968.488  | 28.555.266.908  | 556.220.787.436 | (527.665.<br>520.528) | -             | 24.661.251.407 | (24.661.<br>251.407<br>) |
|          |                               | 2020 | 374.808.836.412 | 169.975.100.840 | 204.833.<br>735.572  | 34.620.778.614  | 226.233.972.332 | (191.613.<br>193.718) | -             | 24.676.908.737 | (24.676.<br>908.737<br>) |
| SMD<br>M | Suryamas<br>Dutamakmur<br>Tbk | 2016 | 449.200.621.695 | 496.041.492.457 | (46.840.<br>870.762) | 253.438.000     | 9.302.958.290   | (9.049.52<br>0.290)   | 2.745.000.000 | 15.960.327.615 | (13.215.<br>327.615<br>) |
|          |                               | 2017 | 501.076.737.677 | 485.234.469.539 | 15.842.2<br>68.138   | 3.406.659       | 9.830.405.766   | (9.826.99<br>9.107)   | 4.505.000.000 | 19.235.718.738 | (14.730.<br>718.738<br>) |
|          |                               | 2018 | 511.610.304.658 | 513.333.855.645 | (1.723.5<br>50.987)  | 22.745.736.426  | 18.099.567.165  | 4.646.169<br>.261     | 6.058.044.253 | 821.946.636    | 5.236.0<br>97.617        |



|  |  |      |                 |                 |                   |               |                 |                   |                 |               |                 |
|--|--|------|-----------------|-----------------|-------------------|---------------|-----------------|-------------------|-----------------|---------------|-----------------|
|  |  |      | 578.774.301.327 | 585.180.863.941 | (6.406.562.614)   | 2.117.000.005 | 710.181.467.663 | (708.064.467.658) | 670.994.351.134 | 9.346.586.683 | 661.647.764.451 |
|  |  | 2020 | 756.432.170.655 | 996.154.932.248 | (239.722.761.593) | 5.958.801.766 | 101.907.427.192 | (95.948.625.426)  | 263.308.681.024 | 1.922.876.961 | 261.385.804.063 |

## Lampiran 5

### Output SPSS

#### Analisis Statistik Deskriptif

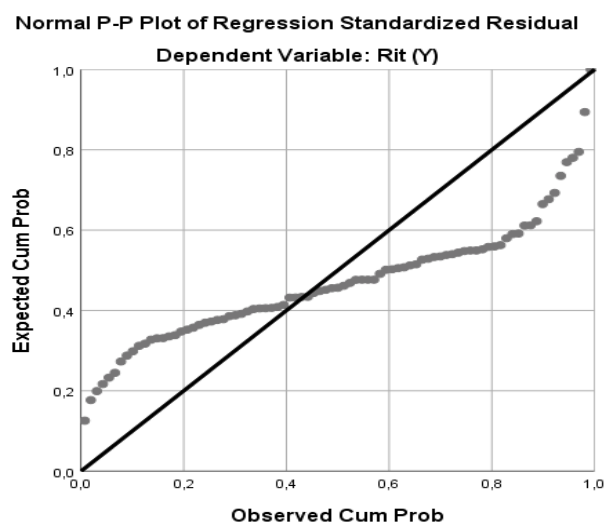
##### Descriptive Statistics

|                      | N  | Minimum  | Maximum | Mean    | Std. Deviation |
|----------------------|----|----------|---------|---------|----------------|
| Return Saham         | 68 | -,875    | ,526    | -,044   | ,253           |
| Total Arus Kas       | 68 | -57,507  | 133,406 | 9,331   | 37,982         |
| Kas Bersih Operasi   | 68 | -92,626  | 236,484 | 35,897  | 57,432         |
| Kas Bersih Investasi | 68 | -189,680 | 72,230  | -38,438 | 49,100         |
| Kas Bersih Pendanaan | 68 | -104,961 | 170,367 | 11,871  | 54,669         |
| Laba Akuntansi       | 68 | 1,299    | 282,694 | 55,998  | 56,076         |
| Valid N (listwise)   | 68 |          |         |         |                |

#### Uji Normalitas

Gambar 4.1

##### Uji Normalitas Sebelum *Outlier*



## One-Sample Kolmogorov-Smirnov Test Sebelum Outlier

Unstandardized Residual

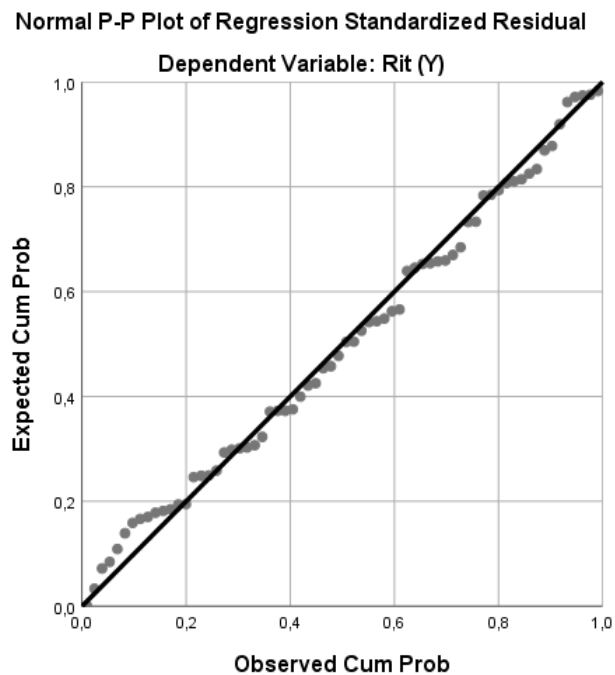
|                                  |                |                   |
|----------------------------------|----------------|-------------------|
| N                                |                | 85                |
| Normal Parameters <sup>a,b</sup> | Mean           | ,0000000          |
|                                  | Std. Deviation | ,78315609         |
| Most Extreme Differences         | Absolute       | ,269              |
|                                  | Positive       | ,269              |
|                                  | Negative       | -,202             |
| Test Statistic                   |                | ,269              |
| Asymp. Sig. (2-tailed)           |                | ,000 <sup>c</sup> |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

## Uji Normalitas Setelah *Outlier*



## Uji Normalitas Setelah *Outlier* (One-Sample Kolmogorov-Smirnov

### One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual

|                                  |                |                     |
|----------------------------------|----------------|---------------------|
| N                                |                | 68                  |
| Normal Parameters <sup>a,b</sup> | Mean           | -,0996004           |
|                                  | Std. Deviation | ,26125250           |
| Most Extreme Differences         | Absolute       | ,057                |
|                                  | Positive       | ,046                |
|                                  | Negative       | -,057               |
| Test Statistic                   |                | ,057                |
| Asymp. Sig. (2-tailed)           |                | ,200 <sup>c,d</sup> |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

## Uji Multikolinearitas

| Model        | Collinearity Statistics |       |
|--------------|-------------------------|-------|
|              | Tolerance               | VIF   |
| 1 (Constant) |                         |       |
| X1           | ,737                    | 1,357 |
| X2           | ,929                    | 1,077 |
| X3           | ,824                    | 1,213 |
| X4           | ,821                    | 1,218 |
| X5           | ,639                    | 1,565 |

## Uji Autokorelasi

### Hasil Uji Durbin-Watson

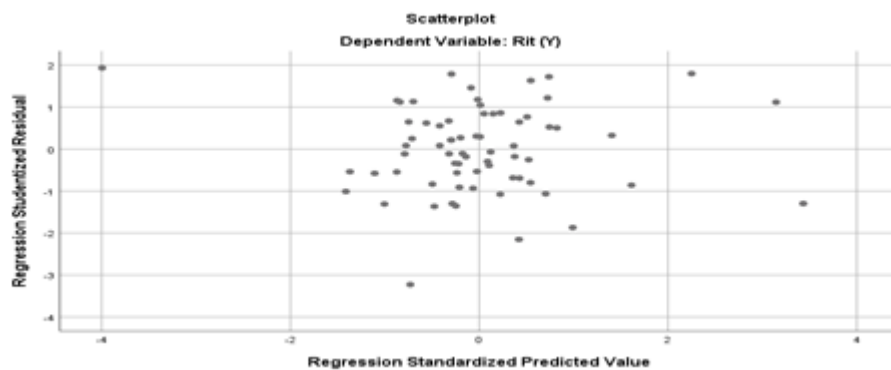
#### Model Summary<sup>b</sup>

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | ,279 <sup>a</sup> | ,078     | ,003              | ,253447                    | 2,043         |

a. Predictors: (Constant), SQRT\_X5, SQRT\_X2, SQRT\_X3, SQRT\_X4, SQRT\_X1

b. Dependent Variable: Rit (Y)

## Uji Heteroskedastisitas



## Uji Heterokedastisitas dengan Gletsjer

#### Coefficients<sup>a</sup>

| Model        | Sig. |
|--------------|------|
| 1 (Constant) | ,122 |
| X1           | ,675 |
| X2           | ,299 |
| X3           | ,129 |
| X4           | ,543 |
| X5           | ,068 |

a. Dependent Variable: ABS\_RES

## Regresi Linier Berganda

### Coefficients<sup>a</sup>

|       |            | Unstandardized Coefficients |
|-------|------------|-----------------------------|
| Model |            | B                           |
| 1     | (Constant) | -,954                       |
|       | X1         | ,054                        |
|       | X2         | ,066                        |
|       | X3         | ,125                        |
|       | X4         | ,866                        |
|       | X5         | ,137                        |

## Uji Signifikansi Simultan (Uji-F)

### ANOVA<sup>a</sup>

|       |            | Sum of  |    |             |       |                   |
|-------|------------|---------|----|-------------|-------|-------------------|
| Model |            | Squares | df | Mean Square | F     | Sig.              |
| 1     | Regression | 1,737   | 6  | ,290        | 6,843 | ,000 <sup>b</sup> |
|       | Residual   | 2,581   | 61 | ,042        |       |                   |
|       | Total      | 4,318   | 67 |             |       |                   |

a. Dependent Variable: Rit (Y)

b. Predictors: (Constant), ABS\_RES, SQRT\_X1, SQRT\_X2, SQRT\_X4, SQRT\_X3, SQRT\_X5

### Uji Parsial dengan T-test (Uji -t)

#### Coefficients<sup>a</sup>

| Model        | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|--------------|-----------------------------|------------|---------------------------|--------|------|
|              | B                           | Std. Error | Beta                      |        |      |
| 1 (Constant) | -,954                       | ,669       |                           | -1,425 | ,159 |
| X1           | ,054                        | ,157       | ,049                      | ,344   | ,732 |
| X2           | ,066                        | ,106       | ,078                      | ,619   | ,538 |
| X3           | ,125                        | ,242       | ,070                      | ,519   | ,605 |
| X4           | ,866                        | ,405       | ,288                      | 2,137  | ,037 |
| X5           | ,137                        | ,195       | ,108                      | ,705   | ,484 |

## DAFTAR RIWAYAT HIDUP

Nama : YENI LESTARI  
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Cikupa Kab. Tangerang Banten  
No Telpn/email : 083873623721/febriyani3210@gmail.com

### Riwayat pendidikan

- Pendidikan formal:
  1. STIE PPI program studi Akuntansi di Tangerang tahun 2018
  2. SMA NEGERI 14 PANDEGLANG tahun 2013
  3. SMP NEGERI 1 MEKARJAYA tahun 2010
  4. SDN MEDONG tahun 2004

Demikian riwayat hidup ini saya buat dengan sebenarnya.

Tangerang, 05 Juni 2022

Yeni Lestari