

## DAFTAR LAMPIRAN

### Lampiran 1 Daftar Nama Perusahaan

| NO | KODE | NAMA PERUSAHAAN                |
|----|------|--------------------------------|
| 1  | ADES | Akasha Wira International Tbk. |
| 2  | CEKA | Wilmar Cahaya Indonesia Tbk.   |
| 3  | DLTA | Delta Djakarta Tbk.            |
| 4  | GGRM | Gudang Garam Tbk.              |
| 5  | HMSP | H.M. Sampoerna Tbk.            |
| 6  | ICBP | Indofood CBP Sukses Makmur Tbk |
| 7  | INDF | Indofood Sukses Makmur Tbk.    |
| 8  | KICI | Kedaung Indah Can Tbk          |
| 9  | KINO | Kino Indonesia Tbk.            |
| 10 | KPAS | Cottonindo Ariesta Tbk.        |
| 11 | MERK | Merck Tbk.                     |
| 12 | MLBI | Multi Bintang Indonesia Tbk.   |
| 13 | MYOR | Mayora Indah Tbk.              |
| 14 | ROTI | Nippon Indosari Corpindo Tbk.  |
| 15 | SKBM | Sekar Bumi Tbk.                |
| 16 | TCID | Mandom Indonesia Tbk.          |
| 17 | ULTJ | Ultra Jaya Milk Industry & Tra |
| 18 | UNVR | Unilever Indonesia Tbk.        |

## Lampiran 2 Hasil Data Perputaran Kas

| KODE | NAMA PERUSAHAAN                | TAHUN | Penjualan Bersih    | Kas                | Rata - Rata Kas    | Perputaran Kas |
|------|--------------------------------|-------|---------------------|--------------------|--------------------|----------------|
| ADES | Akasha Wira International Tbk. | 2017  | -                   | 25,507,000,000     |                    |                |
| ADES | Akasha Wira International Tbk. | 2018  | 804,302,000,000     | 102,273,000,000    | 63,890,000,000     | 12.58885585    |
| ADES | Akasha Wira International Tbk. | 2019  | 764,703,000,000     | 129,049,000,000    | 115,661,000,000    | 6.61158904     |
| ADES | Akasha Wira International Tbk. | 2020  | 673,364,000,000     | 338,488,000,000    | 233,768,500,000    | 2.880473631    |
| ADES | Akasha Wira International Tbk. | 2021  | 935,075,000,000     | 380,237,000,000    | 359,362,500,000    | 2.602038332    |
| CEKA | Wilmar Cahaya Indonesia Tbk.   | 2017  | -                   | 322,814,873,232    |                    |                |
| CEKA | Wilmar Cahaya Indonesia Tbk.   | 2018  | 3,629,327,583,572   | 481,010,163,064    | 401,912,518,148    | 9.030143177    |
| CEKA | Wilmar Cahaya Indonesia Tbk.   | 2019  | 3,120,937,098,980   | 366,378,768,108    | 423,694,465,586    | 7.366008651    |
| CEKA | Wilmar Cahaya Indonesia Tbk.   | 2020  | 3,634,297,273,749   | 441,806,177,838    | 404,092,472,973    | 8.993726725    |
| CEKA | Wilmar Cahaya Indonesia Tbk.   | 2021  | 5,359,440,530,374   | 234,899,763,801    | 338,352,970,820    | 15.83979156    |
| DLTA | Delta Djakarta Tbk.            | 2017  | -                   | 845,324,146,000    |                    |                |
| DLTA | Delta Djakarta Tbk.            | 2018  | 893,006,350,000     | 963,342,137,000    | 904,333,141,500    | 0.987474979    |
| DLTA | Delta Djakarta Tbk.            | 2019  | 827,136,727,000     | 844,219,288,000    | 903,780,712,500    | 0.915196259    |
| DLTA | Delta Djakarta Tbk.            | 2020  | 546,336,411,000     | 697,228,431,000    | 770,723,859,500    | 0.708861422    |
| DLTA | Delta Djakarta Tbk.            | 2021  | 681,205,785,000     | 812,799,484,000    | 755,013,957,500    | 0.902242638    |
| GGRM | Gudang Garam Tbk.              | 2017  | -                   | 2,329,179,000,000  |                    |                |
| GGRM | Gudang Garam Tbk.              | 2018  | 95,707,663,000,000  | 2,034,169,000,000  | 2,181,674,000,000  | 43.86891121    |
| GGRM | Gudang Garam Tbk.              | 2019  | 110,523,819,000,000 | 3,571,886,000,000  | 2,803,027,500,000  | 39.43015864    |
| GGRM | Gudang Garam Tbk.              | 2020  | 114,477,311,000,000 | 4,774,272,000,000  | 4,173,079,000,000  | 27.43233737    |
| GGRM | Gudang Garam Tbk.              | 2021  | 124,881,266,000,000 | 4,169,740,000,000  | 4,472,006,000,000  | 27.92511146    |
| HMSP | H.M. Sampoerna Tbk.            | 2017  | -                   | 7,501,737,000,000  |                    |                |
| HMSP | H.M. Sampoerna Tbk.            | 2018  | 106,741,891,000,000 | 15,516,439,000,000 | 11,509,088,000,000 | 9.274574232    |
| HMSP | H.M. Sampoerna Tbk.            | 2019  | 106,055,176,000,000 | 18,820,695,000,000 | 17,168,567,000,000 | 6.177287598    |
| HMSP | H.M. Sampoerna                 | 2020  | 92,425,210,000,000  | 15,804,309,000,000 | 17,312,502,000,000 | 5.338639672    |

|      |                                |      |                    |                    |                    |             |
|------|--------------------------------|------|--------------------|--------------------|--------------------|-------------|
|      | Tbk.                           |      |                    |                    |                    |             |
| HMS  | H.M. Sampoerna Tbk.            | 2021 | 98,874,784,000,000 | 17,843,656,000,000 | 16,823,982,500,000 | 5.877014197 |
| ICBP | Indofood CBP Sukses Makmur Tbk | 2017 | -                  | 8,796,690,000,000  |                    |             |
| ICBP | Indofood CBP Sukses Makmur Tbk | 2018 | 38,413,407,000,000 | 4,726,822,000,000  | 6,761,756,000,000  | 5.680980946 |
| ICBP | Indofood CBP Sukses Makmur Tbk | 2019 | 42,296,703,000,000 | 8,359,164,000,000  | 6,542,993,000,000  | 6.464427365 |
| ICBP | Indofood CBP Sukses Makmur Tbk | 2020 | 46,641,048,000,000 | 9,535,418,000,000  | 8,947,291,000,000  | 5.212868118 |
| ICBP | Indofood CBP Sukses Makmur Tbk | 2021 | 56,803,733,000,000 | 20,377,977,000,000 | 14,956,697,500,000 | 3.797879378 |
| INDF | Indofood Sukses Makmur Tbk.    | 2017 | -                  | 13,689,998,000,000 |                    |             |
| INDF | Indofood Sukses Makmur Tbk.    | 2018 | 73,394,728,000,000 | 8,809,253,000,000  | 11,249,625,500,000 | 6.524193005 |
| INDF | Indofood Sukses Makmur Tbk.    | 2019 | 76,592,955,000,000 | 13,745,118,000,000 | 11,277,185,500,000 | 6.791850236 |
| INDF | Indofood Sukses Makmur Tbk.    | 2020 | 81,731,469,000,000 | 17,336,960,000,000 | 15,541,039,000,000 | 5.259073669 |
| INDF | Indofood Sukses Makmur Tbk.    | 2021 | 99,345,618,000,000 | 29,478,126,000,000 | 23,407,543,000,000 | 4.244171112 |
| KICI | Kedaung Indah Can Tbk          | 2017 | -                  | 7,494,021,855      |                    |             |
| KICI | Kedaung Indah Can Tbk          | 2018 | 86,916,161,329     | 5,899,514,704      | 6,696,768,280      | 12.97882168 |
| KICI | Kedaung Indah Can Tbk          | 2019 | 91,061,314,601     | 8,529,980,624      | 7,214,747,664      | 12.62155225 |
| KICI | Kedaung Indah Can Tbk          | 2020 | 89,388,918,495     | 10,758,438,929     | 9,644,209,777      | 9.268661774 |
| KICI | Kedaung Indah Can Tbk          | 2021 | 125,731,234,714    | 10,783,081,957     | 10,770,760,443     | 11.67338512 |
| KINO | Kino Indonesia Tbk.            | 2017 | -                  | 350,224,744,236    |                    |             |
| KINO | Kino Indonesia Tbk.            | 2018 | 3,611,694,059,699  | 239,772,575,877    | 294,998,660,057    | 12.24308632 |
| KINO | Kino Indonesia Tbk.            | 2019 | 4,678,868,638,822  | 267,677,121,921    | 253,724,848,899    | 18.44071899 |
| KINO | Kino Indonesia Tbk.            | 2020 | 4,024,971,042,139  | 183,991,601,440    | 225,834,361,681    | 17.82266885 |
| KINO | Kino Indonesia Tbk.            | 2021 | 3,976,656,101,508  | 203,875,569,354    | 193,933,585,397    | 20.50524716 |
| KPAS | Cottonindo Ariesta Tbk.        | 2017 | -                  | 2,379,489,920      |                    |             |
| KPAS | Cottonindo Ariesta Tbk.        | 2018 | 73,286,561,591     | 5,334,127,442      | 3,856,808,681      | 19.00186596 |
| KPAS | Cottonindo Ariesta Tbk.        | 2019 | 74,877,988,354     | 1,680,113,203      | 3,507,120,323      | 21.35027643 |

|      |                               |      |                    |                   |                   |             |
|------|-------------------------------|------|--------------------|-------------------|-------------------|-------------|
| KPAS | Cottonindo Ariesta Tbk.       | 2020 | 66,104,105,988     | 656,054,322       | 1,168,083,763     | 56.59192269 |
| KPAS | Cottonindo Ariesta Tbk.       | 2021 | 67,219,230,120     | 1,728,429,911     | 1,192,242,117     | 56.38051969 |
| MERK | Merck Tbk.                    | 2017 | -                  | 59,465,257,000    |                   |             |
| MERK | Merck Tbk.                    | 2018 | 611,958,076,000    | 403,188,662,000   | 231,326,959,500   | 2.645424802 |
| MERK | Merck Tbk.                    | 2019 | 744,634,530,000    | 161,465,802,000   | 282,327,232,000   | 2.637487446 |
| MERK | Merck Tbk.                    | 2020 | 655,847,125,000    | 134,725,309,000   | 148,095,555,500   | 4.428540227 |
| MERK | Merck Tbk.                    | 2021 | 1,064,394,815,000  | 196,342,989,000   | 165,534,149,000   | 6.430061842 |
| MLBI | Multi Bintang Indonesia Tbk.  | 2017 | -                  | 223,054,000,000   |                   |             |
| MLBI | Multi Bintang Indonesia Tbk.  | 2018 | 3,649,615,000,000  | 307,896,000,000   | 265,475,000,000   | 13.74749035 |
| MLBI | Multi Bintang Indonesia Tbk.  | 2019 | 3,711,405,000,000  | 77,797,000,000    | 192,846,500,000   | 19.24538428 |
| MLBI | Multi Bintang Indonesia Tbk.  | 2020 | 1,985,009,000,000  | 633,253,000,000   | 355,525,000,000   | 5.583317629 |
| MLBI | Multi Bintang Indonesia Tbk.  | 2021 | 2,473,681,000,000  | 638,197,000,000   | 635,725,000,000   | 3.891118015 |
| MYOR | Mayora Indah Tbk.             | 2017 | -                  | 2,201,859,470,155 |                   |             |
| MYOR | Mayora Indah Tbk.             | 2018 | 24,060,802,395,725 | 2,495,655,019,108 | 2,348,757,244,632 | 10.2440567  |
| MYOR | Mayora Indah Tbk.             | 2019 | 25,026,739,472,547 | 2,962,004,859,009 | 2,728,829,939,059 | 9.17123457  |
| MYOR | Mayora Indah Tbk.             | 2020 | 24,476,953,742,651 | 3,777,791,432,101 | 3,369,898,145,555 | 7.26341055  |
| MYOR | Mayora Indah Tbk.             | 2021 | 27,904,558,322,183 | 3,009,380,167,931 | 3,393,585,800,016 | 8.222735468 |
| ROTI | Nippon Indosari Corpindo Tbk. | 2017 | -                  | 1,895,069,568,040 |                   |             |
| ROTI | Nippon Indosari Corpindo Tbk. | 2018 | 2,766,545,866,684  | 1,294,525,260,890 | 1,594,797,414,465 | 1.734731848 |
| ROTI | Nippon Indosari Corpindo Tbk. | 2019 | 3,337,022,314,624  | 1,185,910,198,515 | 1,240,217,729,703 | 2.690674576 |
| ROTI | Nippon Indosari Corpindo Tbk. | 2020 | 3,212,034,546,032  | 1,010,872,461,721 | 1,098,391,330,118 | 2.924307993 |
| ROTI | Nippon Indosari Corpindo Tbk. | 2021 | 3,287,623,237,457  | 758,901,794,493   | 884,887,128,107   | 3.715302362 |
| SKBM | Sekar Bumi Tbk.               | 2017 | -                  | 278,614,714,467   |                   |             |
| SKBM | Sekar Bumi Tbk.               | 2018 | 1,953,910,957,160  | 268,820,928,488   | 273,717,821,478   | 7.138413373 |
| SKBM | Sekar Bumi Tbk.               | 2019 | 2,104,704,872,583  | 170,632,054,962   | 219,726,491,725   | 9.578748817 |
| SKBM | Sekar Bumi Tbk.               | 2020 | 3,165,530,224,724  | 176,646,721,652   | 173,639,388,307   | 18.23048477 |
| SKBM | Sekar Bumi Tbk.               | 2021 | 3,847,887,478,570  | 216,907,258,764   | 196,776,990,208   | 19.55456009 |
| TCID | Mandom Indonesia Tbk.         | 2017 | -                  | 431,573,583,550   |                   |             |
| TCID | Mandom Indonesia Tbk.         | 2018 | 2,648,754,344,347  | 369,170,524,762   | 400,372,054,156   | 6.615732334 |
| TCID | Mandom Indonesia Tbk.         | 2019 | 2,804,151,670,769  | 285,755,312,130   | 327,462,918,446   | 8.563264763 |

|      |                                |      |                    |                   |                   |             |
|------|--------------------------------|------|--------------------|-------------------|-------------------|-------------|
| TCID | Mandom Indonesia Tbk.          | 2020 | 1,873,937,759,675  | 382,148,022,391   | 333,951,667,261   | 5.611404114 |
| TCID | Mandom Indonesia Tbk.          | 2021 | 2,706,394,847,919  | 374,412,992,012   | 378,280,507,202   | 7.154465526 |
| ULTJ | Ultra Jaya Milk Industry & Tra | 2017 | -                  | 2,120,400,000,000 |                   |             |
| ULTJ | Ultra Jaya Milk Industry & Tra | 2018 | 5,472,882,000,000  | 1,444,310,000,000 | 1,782,355,000,000 | 3.070590314 |
| ULTJ | Ultra Jaya Milk Industry & Tra | 2019 | 4,879,559,000,000  | 1,258,562,000,000 | 1,351,436,000,000 | 3.610647489 |
| ULTJ | Ultra Jaya Milk Industry & Tra | 2020 | 5,967,362,000,000  | 1,649,669,000,000 | 1,454,115,500,000 | 4.103774425 |
| ULTJ | Ultra Jaya Milk Industry & Tra | 2021 | 6,616,642,000,000  | 1,598,901,000,000 | 1,624,285,000,000 | 4.073572064 |
| UNVR | Unilever Indonesia Tbk.        | 2017 | -                  | 404,784,000,000   |                   |             |
| UNVR | Unilever Indonesia Tbk.        | 2018 | 41,802,073,000,000 | 351,667,000,000   | 580,617,500,000   | 71.99588886 |
| UNVR | Unilever Indonesia Tbk.        | 2019 | 42,922,563,000,000 | 628,649,000,000   | 665,991,500,000   | 64.44911534 |
| UNVR | Unilever Indonesia Tbk.        | 2020 | 42,972,474,000,000 | 844,076,000,000   | 1,050,687,000,000 | 40.89940582 |
| UNVR | Unilever Indonesia Tbk.        | 2021 | 39,545,959,000,000 | 325,197,000,000   | 1,006,674,500,000 | 39.28375955 |

### Lampiran 3 Hasil Data Perputaran Piutang

| KODE | NAMA PERUSAHAAN                | TAHUN | Penjualan Bersih  | Piutang Usaha   | Rata - Rata Piutang | Perputaran Piutang |
|------|--------------------------------|-------|-------------------|-----------------|---------------------|--------------------|
| ADES | Akasha Wira International Tbk. | 2017  |                   | 140,594,000,000 |                     |                    |
| ADES | Akasha Wira International Tbk. | 2018  | 804,302,000,000   | 131,862,000,000 | 136,228,000,000     | 5.904087265        |
| ADES | Akasha Wira International Tbk. | 2019  | 764,703,000,000   | 134,404,000,000 | 133,133,000,000     | 5.743902714        |
| ADES | Akasha Wira International Tbk. | 2020  | 673,364,000,000   | 119,610,000,000 | 127,007,000,000     | 5.301786516        |
| ADES | Akasha Wira International Tbk. | 2021  | 935,075,000,000   | 162,895,000,000 | 141,252,500,000     | 6.619882834        |
| CEKA | Wilmar Cahaya Indonesia Tbk.   | 2017  |                   | 289,906,617,201 |                     |                    |
| CEKA | Wilmar Cahaya Indonesia Tbk.   | 2018  | 3,629,327,583,572 | 289,946,271,219 | 289,926,444,210     | 12.5180978         |
| CEKA | Wilmar Cahaya Indonesia Tbk.   | 2019  | 3,120,937,098,980 | 358,465,058,788 | 324,205,665,004     | 9.626411367        |
| CEKA | Wilmar Cahaya Indonesia Tbk.   | 2020  | 3,634,297,273,749 | 416,592,757,852 | 387,528,908,320     | 9.378132046        |
| CEKA | Wilmar Cahaya Indonesia Tbk.   | 2021  | 5,359,440,530,374 | 562,910,701,537 | 489,751,729,695     | 10.94317836        |
| DLTA | Delta Djakarta Tbk.            | 2017  |                   | 145,972,031,000 |                     |                    |
| DLTA | Delta Djakarta Tbk.            | 2018  | 893,006,350,000   | 156,825,348,000 | 151,398,689,500     | 5.898375692        |
| DLTA | Delta Djakarta Tbk.            | 2019  | 827,136,727,000   | 197,060,469,000 | 176,942,908,500     | 4.674596648        |
| DLTA | Delta Djakarta Tbk.            | 2020  | 546,336,411,000   | 101,780,949,000 | 149,420,709,000     | 3.656363396        |

|      |                                |      |                     |                   |                   |             |
|------|--------------------------------|------|---------------------|-------------------|-------------------|-------------|
| DLTA | Delta Djakarta Tbk.            | 2021 | 681,205,785,000     | 88,976,246,000    | 95,378,597,500    | 7.142124154 |
| GGRM | Gudang Garam Tbk.              | 2017 |                     | 2,329,179,000,000 |                   |             |
| GGRM | Gudang Garam Tbk.              | 2018 | 95,707,663,000,000  | 2,034,169,000,000 | 2,181,674,000,000 | 43.86891121 |
| GGRM | Gudang Garam Tbk.              | 2019 | 110,523,819,000,000 | 1,875,909,000,000 | 1,955,039,000,000 | 56.532795   |
| GGRM | Gudang Garam Tbk.              | 2020 | 114,477,311,000,000 | 2,556,127,000,000 | 2,216,018,000,000 | 51.65901676 |
| GGRM | Gudang Garam Tbk.              | 2021 | 124,881,266,000,000 | 2,773,872,000,000 | 2,664,999,500,000 | 46.85977089 |
| HMSP | H.M. Sampoerna Tbk.            | 2017 |                     | 3,597,922,000,000 |                   |             |
| HMSP | H.M. Sampoerna Tbk.            | 2018 | 106,741,891,000,000 | 3,507,601,000,000 | 3,552,761,500,000 | 30.04476687 |
| HMSP | H.M. Sampoerna Tbk.            | 2019 | 106,055,176,000,000 | 3,254,954,000,000 | 3,381,277,500,000 | 31.36541618 |
| HMSP | H.M. Sampoerna Tbk.            | 2020 | 92,425,210,000,000  | 3,648,322,000,000 | 3,451,638,000,000 | 26.77720259 |
| HMSP | H.M. Sampoerna Tbk.            | 2021 | 98,874,784,000,000  | 2,380,793,000,000 | 3,014,557,500,000 | 32.79910368 |
| ICBP | Indofood CBP Sukses Makmur Tbk | 2017 |                     | 3,871,252,000,000 |                   |             |
| ICBP | Indofood CBP Sukses Makmur Tbk | 2018 | 38,413,407,000,000  | 4,128,191,000,000 | 3,999,721,500,000 | 9.60402043  |
| ICBP | Indofood CBP Sukses Makmur Tbk | 2019 | 42,296,703,000,000  | 4,049,290,000,000 | 4,088,740,500,000 | 10.34467778 |
| ICBP | Indofood CBP Sukses Makmur Tbk | 2020 | 46,641,048,000,000  | 5,273,416,000,000 | 4,661,353,000,000 | 10.00590344 |
| ICBP | Indofood CBP Sukses Makmur Tbk | 2021 | 56,803,733,000,000  | 6,400,930,000,000 | 5,837,173,000,000 | 9.731377329 |
| INDF | Indofood Sukses Makmur Tbk.    | 2017 |                     | 5,039,733,000,000 |                   |             |
| INDF | Indofood Sukses Makmur Tbk.    | 2018 | 73,394,728,000,000  | 5,401,971,000,000 | 5,220,852,000,000 | 14.0579982  |
| INDF | Indofood Sukses Makmur Tbk.    | 2019 | 76,592,955,000,000  | 6,429,130,000,000 | 5,915,550,500,000 | 12.94773073 |
| INDF | Indofood Sukses Makmur Tbk.    | 2020 | 81,731,469,000,000  | 6,429,130,000,000 | 6,429,130,000,000 | 12.71267948 |
| INDF | Indofood Sukses Makmur Tbk.    | 2021 | 99,345,618,000,000  | 7,626,041,000,000 | 7,027,585,500,000 | 14.13652214 |
| KICI | Kedaung Indah Can Tbk          | 2017 |                     | 14,821,391,021    |                   |             |
| KICI | Kedaung Indah Can Tbk          | 2018 | 86,916,161,329      | 16,248,291,230    | 15,534,841,126    | 5.594917941 |
| KICI | Kedaung Indah Can Tbk          | 2019 | 91,061,314,601      | 12,997,308,419    | 14,622,799,825    | 6.227351512 |
| KICI | Kedaung Indah Can Tbk          | 2020 | 89,388,918,495      | 16,681,407,726    | 14,839,358,073    | 6.023772596 |
| KICI | Kedaung Indah Can Tbk          | 2021 | 125,731,234,714     | 20,401,226,880    | 18,541,317,303    | 6.781138182 |
| KINO | Kino Indonesia Tbk.            | 2017 |                     | 820,333,562,486   |                   |             |
| KINO | Kino Indonesia                 | 2018 |                     |                   |                   | 4.041905435 |

|      |                               |      |                    |                   |                   |             |
|------|-------------------------------|------|--------------------|-------------------|-------------------|-------------|
|      | Tbk.                          |      | 3,611,694,059,699  | 966,790,910,171   | 893,562,236,329   |             |
| KINO | Kino Indonesia Tbk.           | 2019 | 4,678,868,638,822  | 1,369,676,008,091 | 1,168,233,459,131 | 4.005080151 |
| KINO | Kino Indonesia Tbk.           | 2020 | 4,024,971,042,139  | 1,428,552,938,541 | 1,399,114,473,316 | 2.876798946 |
| KINO | Kino Indonesia Tbk.           | 2021 | 3,976,656,101,508  | 1,283,292,802,101 | 1,355,922,870,321 | 2.932804062 |
| KPAS | Cottonindo Ariesta Tbk.       | 2017 |                    | 22,587,495,066    |                   |             |
| KPAS | Cottonindo Ariesta Tbk.       | 2018 | 73,286,561,591     | 18,200,605,170    | 20,394,050,118    | 3.593526601 |
| KPAS | Cottonindo Ariesta Tbk.       | 2019 | 74,877,988,354     | 22,957,309,000    | 20,578,957,085    | 3.638570606 |
| KPAS | Cottonindo Ariesta Tbk.       | 2020 | 66,104,105,988     | 17,763,968,011    | 20,360,638,506    | 3.246661738 |
| KPAS | Cottonindo Ariesta Tbk.       | 2021 | 67,219,230,120     | 23,821,002,391    | 20,792,485,201    | 3.232861751 |
| MERK | Merck Tbk.                    | 2017 |                    | 211,148,780,000   |                   |             |
| MERK | Merck Tbk.                    | 2018 | 611,958,076,000    | 157,583,605,000   | 184,366,192,500   | 3.319253209 |
| MERK | Merck Tbk.                    | 2019 | 744,634,530,000    | 245,585,858,000   | 201,584,731,500   | 3.693903424 |
| MERK | Merck Tbk.                    | 2020 | 655,847,125,000    | 161,827,534,000   | 203,706,696,000   | 3.219565865 |
| MERK | Merck Tbk.                    | 2021 | 1,064,394,815,000  | 201,754,535,000   | 181,791,034,500   | 5.855045701 |
| MLBI | Multi Bintang Indonesia Tbk.  | 2017 |                    | 572,397,000,000   |                   |             |
| MLBI | Multi Bintang Indonesia Tbk.  | 2018 | 3,649,615,000,000  | 605,643,000,000   | 589,020,000,000   | 6.196079929 |
| MLBI | Multi Bintang Indonesia Tbk.  | 2019 | 3,711,405,000,000  | 860,651,000,000   | 733,147,000,000   | 5.062293101 |
| MLBI | Multi Bintang Indonesia Tbk.  | 2020 | 1,985,009,000,000  | 336,773,000,000   | 598,712,000,000   | 3.315465533 |
| MLBI | Multi Bintang Indonesia Tbk.  | 2021 | 2,473,681,000,000  | 329,199,000,000   | 332,986,000,000   | 7.428783793 |
| MYOR | Mayora Indah Tbk.             | 2017 |                    | 5,744,121,818,525 |                   |             |
| MYOR | Mayora Indah Tbk.             | 2018 | 24,060,802,395,725 | 5,572,866,711,797 | 5,658,494,265,161 | 4.252156363 |
| MYOR | Mayora Indah Tbk.             | 2019 | 25,026,739,472,547 | 5,901,994,049,176 | 5,737,430,380,487 | 4.362011879 |
| MYOR | Mayora Indah Tbk.             | 2020 | 24,476,953,742,651 | 5,463,984,744,087 | 5,682,989,396,632 | 4.307056029 |
| MYOR | Mayora Indah Tbk.             | 2021 | 27,904,558,322,183 | 5,911,803,788,723 | 5,687,894,266,405 | 4.90595588  |
| ROTI | Nippon Indosari Corpindo Tbk. | 2017 |                    | 324,917,530,235   |                   |             |
| ROTI | Nippon Indosari Corpindo Tbk. | 2018 | 2,766,545,866,684  | 412,949,853,861   | 368,933,692,048   | 7.498761773 |
| ROTI | Nippon Indosari Corpindo Tbk. | 2019 | 3,337,022,314,624  | 253,123,192,011   | 333,036,522,936   | 10.01998905 |
| ROTI | Nippon Indosari Corpindo Tbk. | 2020 | 3,212,034,546,032  | 345,778,440,900   | 299,450,816,456   | 10.72641773 |
| ROTI | Nippon Indosari Corpindo Tbk. | 2021 | 3,287,623,237,457  | 379,533,448,781   | 362,655,944,841   | 9.065405612 |
| SKBM | Sekar Bumi Tbk.               | 2017 |                    | 200,512,105,090   |                   |             |

|      |                                |      |                    |                   |                   |             |
|------|--------------------------------|------|--------------------|-------------------|-------------------|-------------|
| SKBM | Sekar Bumi Tbk.                | 2018 | 1,953,910,957,160  | 245,715,957,629   | 223,114,031,360   | 8.757454407 |
| SKBM | Sekar Bumi Tbk.                | 2019 | 2,104,704,872,583  | 277,933,472,039   | 261,824,714,834   | 8.03860275  |
| SKBM | Sekar Bumi Tbk.                | 2020 | 3,165,530,224,724  | 360,402,133,179   | 319,167,802,609   | 9.918075065 |
| SKBM | Sekar Bumi Tbk.                | 2021 | 3,847,887,478,570  | 451,033,593,875   | 405,717,863,527   | 9.484146064 |
| TCID | Mandom Indonesia Tbk.          | 2017 |                    | 378,597,630,625   |                   |             |
| TCID | Mandom Indonesia Tbk.          | 2018 | 2,648,754,344,347  | 372,943,508,175   | 375,770,569,400   | 7.048860555 |
| TCID | Mandom Indonesia Tbk.          | 2019 | 2,804,151,670,769  | 426,033,343,382   | 399,488,425,779   | 7.019356481 |
| TCID | Mandom Indonesia Tbk.          | 2020 | 1,873,937,759,675  | 562,131,004,811   | 494,082,174,097   | 3.79276537  |
| TCID | Mandom Indonesia Tbk.          | 2021 | 2,706,394,847,919  | 677,051,920,275   | 619,591,462,543   | 4.368031213 |
| ULTJ | Ultra Jaya Milk Industry & Tra | 2017 |                    | 504,629,000,000   |                   |             |
| ULTJ | Ultra Jaya Milk Industry & Tra | 2018 | 5,472,882,000,000  | 530,498,000,000   | 517,563,500,000   | 10.57431987 |
| ULTJ | Ultra Jaya Milk Industry & Tra | 2019 | 4,879,559,000,000  | 572,361,000,000   | 551,429,500,000   | 8.848926291 |
| ULTJ | Ultra Jaya Milk Industry & Tra | 2020 | 5,967,362,000,000  | 563,444,000,000   | 567,902,500,000   | 10.50772272 |
| ULTJ | Ultra Jaya Milk Industry & Tra | 2021 | 6,616,642,000,000  | 626,006,000,000   | 594,725,000,000   | 11.12554878 |
| UNVR | Unilever Indonesia Tbk.        | 2017 |                    | 4,715,554,000,000 |                   |             |
| UNVR | Unilever Indonesia Tbk.        | 2018 | 41,802,073,000,000 | 4,983,471,000,000 | 4,849,512,500,000 | 8.619850552 |
| UNVR | Unilever Indonesia Tbk.        | 2019 | 42,922,563,000,000 | 5,335,489,000,000 | 5,159,480,000,000 | 8.319164528 |
| UNVR | Unilever Indonesia Tbk.        | 2020 | 42,972,474,000,000 | 5,295,288,000,000 | 5,315,388,500,000 | 8.084540575 |
| UNVR | Unilever Indonesia Tbk.        | 2021 | 39,545,959,000,000 | 4,516,555,000,000 | 4,905,921,500,000 | 8.060862572 |

#### Lampiran 4 Hasil Data *Return on Assets*

| KODE | NAMA PERUSAHAAN                | TAHUN | Lab a Bersih    | Total Assets      | ROA         |
|------|--------------------------------|-------|-----------------|-------------------|-------------|
| ADES | Akasha Wira International Tbk. | 2018  | 52,958,000,000  | 881,275,000,000   | 0.06009248  |
| ADES | Akasha Wira International Tbk. | 2019  | 83,885,000,000  | 822,375,000,000   | 0.102003344 |
| ADES | Akasha Wira International Tbk. | 2020  | 135,789,000,000 | 958,791,000,000   | 0.141625234 |
| ADES | Akasha Wira International      | 2021  | 265,758,000,000 | 1,304,108,000,000 | 0.203785269 |



|      |                                |      |                    |                     |             |
|------|--------------------------------|------|--------------------|---------------------|-------------|
|      | Tbk.                           |      |                    |                     |             |
| CEKA | Wilmar Cahaya Indonesia Tbk.   | 2018 | 107,420,886,839    | 1,168,956,042,706   | 0.091894719 |
| CEKA | Wilmar Cahaya Indonesia Tbk.   | 2019 | 92,649,656,775     | 1,393,079,542,074   | 0.066507083 |
| CEKA | Wilmar Cahaya Indonesia Tbk.   | 2020 | 215,459,200,242    | 1,566,673,828,068   | 0.13752652  |
| CEKA | Wilmar Cahaya Indonesia Tbk.   | 2021 | 227,163,546,573    | 1,697,387,196,209   | 0.133831307 |
| DLTA | Delta Djakarta Tbk.            | 2018 | 338,129,985,000    | 1,523,517,170,000   | 0.221940384 |
| DLTA | Delta Djakarta Tbk.            | 2019 | 317,815,177,000    | 1,425,983,722,000   | 0.222874337 |
| DLTA | Delta Djakarta Tbk.            | 2020 | 123,465,762,000    | 1,225,580,913,000   | 0.100740604 |
| DLTA | Delta Djakarta Tbk.            | 2021 | 187,992,998,000    | 1,308,722,065,000   | 0.143646236 |
| GGRM | Gudang Garam Tbk.              | 2018 | 7,793,068,000,000  | 69,097,219,000,000  | 0.112784105 |
| GGRM | Gudang Garam Tbk.              | 2019 | 10,880,704,000,000 | 78,647,274,000,000  | 0.138348139 |
| GGRM | Gudang Garam Tbk.              | 2020 | 7,647,729,000,000  | 78,191,409,000,000  | 0.097807791 |
| GGRM | Gudang Garam Tbk.              | 2021 | 5,605,321,000,000  | 89,964,369,000,000  | 0.062306011 |
| HMSP | H.M. Sampoerna Tbk.            | 2018 | 13,538,418,000,000 | 46,602,420,000,000  | 0.290508905 |
| HMSP | H.M. Sampoerna Tbk.            | 2019 | 13,721,513,000,000 | 46,602,420,000,000  | 0.294437778 |
| HMSP | H.M. Sampoerna Tbk.            | 2020 | 8,581,378,000,000  | 49,674,030,000,000  | 0.172753811 |
| HMSP | H.M. Sampoerna Tbk.            | 2021 | 7,137,097,000,000  | 53,090,428,000,000  | 0.13443284  |
| ICBP | Indofood CBP Sukses Makmur Tbk | 2018 | 4,658,781,000,000  | 34,367,153,000,000  | 0.135559119 |
| ICBP | Indofood CBP Sukses Makmur Tbk | 2019 | 5,360,029,000,000  | 38,709,314,000,000  | 0.138468716 |
| ICBP | Indofood CBP Sukses Makmur Tbk | 2020 | 7,418,574,000,000  | 103,588,325,000,000 | 0.071615928 |
| ICBP | Indofood CBP Sukses Makmur Tbk | 2021 | 7,900,282,000,000  | 118,066,628,000,000 | 0.06691376  |
| INDF | Indofood Sukses Makmur Tbk.    | 2018 | 4,961,851,000,000  | 96,537,796,000,000  | 0.051398014 |
| INDF | Indofood Sukses Makmur Tbk.    | 2019 | 5,902,729,000,000  | 96,198,559,000,000  | 0.061359848 |
| INDF | Indofood Sukses Makmur Tbk.    | 2020 | 8,752,066,000,000  | 163,136,516,000,000 | 0.053648724 |
| INDF | Indofood Sukses Makmur Tbk.    | 2021 | 11,203,585,000,000 | 179,356,193,000,000 | 0.06246556  |

|      |                               |      |                   |                    |             |
|------|-------------------------------|------|-------------------|--------------------|-------------|
| KICI | Kedaung Indah Can Tbk         | 2018 | 22,821,471,201    | 154,088,747,766    | 0.14810602  |
| KICI | Kedaung Indah Can Tbk         | 2019 | 31,248,281,291    | 152,818,996,760    | 0.204479037 |
| KICI | Kedaung Indah Can Tbk         | 2020 | 10,658,558,128    | 157,023,139,112    | 0.067878901 |
| KICI | Kedaung Indah Can Tbk         | 2021 | 23,955,747,587    | 187,184,552,686    | 0.127979298 |
| KINO | Kino Indonesia Tbk.           | 2018 | 150,116,045,042   | 3,592,164,205,408  | 0.041789862 |
| KINO | Kino Indonesia Tbk.           | 2019 | 515,603,339,649   | 4,695,764,958,883  | 0.109801778 |
| KINO | Kino Indonesia Tbk.           | 2020 | 113,665,219,638   | 5,255,359,155,031  | 0.02162844  |
| KINO | Kino Indonesia Tbk.           | 2021 | 100,649,538,230   | 5,346,800,159,052  | 0.018824257 |
| KPAS | Cottonindo Ariesta Tbk.       | 2018 | 80,014,669,111    | 230,724,365,283    | 0.346797656 |
| KPAS | Cottonindo Ariesta Tbk.       | 2019 | 55,626,853,811    | 255,330,406,694    | 0.217862238 |
| KPAS | Cottonindo Ariesta Tbk.       | 2020 | 49,253,656,031    | 254,725,484,771    | 0.19335975  |
| KPAS | Cottonindo Ariesta Tbk.       | 2021 | 49,012,390,971    | 264,512,302,131    | 0.185293427 |
| MERK | Merck Tbk.                    | 2018 | 1,163,324,165,000 | 1,263,113,689,000  | 0.920997195 |
| MERK | Merck Tbk.                    | 2019 | 78,256,797,000    | 901,060,986,000    | 0.086849612 |
| MERK | Merck Tbk.                    | 2020 | 71,902,263,000    | 929,901,046,000    | 0.077322489 |
| MERK | Merck Tbk.                    | 2021 | 131,660,834,000   | 1,026,266,866,000  | 0.128291031 |
| MLBI | Multi Bintang Indonesia Tbk.  | 2018 | 1,224,807,000,000 | 2,889,501,000,000  | 0.42388184  |
| MLBI | Multi Bintang Indonesia Tbk.  | 2019 | 1,206,059,000,000 | 2,896,950,000,000  | 0.416320268 |
| MLBI | Multi Bintang Indonesia Tbk.  | 2020 | 285,617,000,000   | 2,907,425,000,000  | 0.0982371   |
| MLBI | Multi Bintang Indonesia Tbk.  | 2021 | 665,850,000,000   | 2,922,017,000,000  | 0.227873418 |
| MYOR | Mayora Indah Tbk.             | 2018 | 1,760,434,280,304 | 17,591,706,426,634 | 0.100071831 |
| MYOR | Mayora Indah Tbk.             | 2019 | 2,051,404,206,764 | 19,037,918,806,473 | 0.107753596 |
| MYOR | Mayora Indah Tbk.             | 2020 | 2,098,168,514,645 | 19,777,500,514,550 | 0.106088659 |
| MYOR | Mayora Indah Tbk.             | 2021 | 1,211,052,647,953 | 19,917,853,265,528 | 0.060802368 |
| ROTI | Nippon Indosari Corpindo Tbk. | 2018 | 127,171,436,363   | 4,393,810,380,883  | 0.028943315 |
| ROTI | Nippon Indosari Corpindo Tbk. | 2019 | 236,518,557,420   | 4,682,083,844,951  | 0.05051566  |
| ROTI | Nippon Indosari Corpindo Tbk. | 2020 | 168,610,282,478   | 4,452,166,671,985  | 0.037871512 |

|      |                                |      |                   |                    |             |
|------|--------------------------------|------|-------------------|--------------------|-------------|
| ROTI | Nippon Indosari Corpindo Tbk.  | 2021 | 281,340,682,456   | 4,191,284,422,677  | 0.067125171 |
| SKBM | Sekar Bumi Tbk.                | 2018 | 115,954,632,472   | 1,771,365,972,009  | 0.065460574 |
| SKBM | Sekar Bumi Tbk.                | 2019 | 211,957,169,058   | 1,820,383,352,811  | 0.116435458 |
| SKBM | Sekar Bumi Tbk.                | 2020 | 215,415,741,808   | 1,768,660,546,754  | 0.121795978 |
| SKBM | Sekar Bumi Tbk.                | 2021 | 297,074,216,050   | 1,970,428,120,056  | 0.15076633  |
| TCID | Mandom Indonesia Tbk.          | 2018 | 173,049,442,756   | 2,445,143,511,801  | 0.070772714 |
| TCID | Mandom Indonesia Tbk.          | 2019 | 145,149,344,561   | 2,551,192,620,939  | 0.056894702 |
| TCID | Mandom Indonesia Tbk.          | 2020 | 179,126,382,068   | 2,361,807,189,430  | 0.075842932 |
| TCID | Mandom Indonesia Tbk.          | 2021 | 185,122,968,498   | 2,314,821,200,321  | 0.079972902 |
| ULTJ | Ultra Jaya Milk Industry & Tra | 2018 | 701,607,000,000   | 5,555,871,000,000  | 0.12628209  |
| ULTJ | Ultra Jaya Milk Industry & Tra | 2019 | 718,402,000,000   | 6,608,422,000,000  | 0.108710067 |
| ULTJ | Ultra Jaya Milk Industry & Tra | 2020 | 1,109,666,000,000 | 8,754,116,000,000  | 0.126759344 |
| ULTJ | Ultra Jaya Milk Industry & Tra | 2021 | 1,276,793,000,000 | 7,406,856,000,000  | 0.172379887 |
| UNVR | Unilever Indonesia Tbk.        | 2018 | 9,109,445,000,000 | 19,522,970,000,000 | 0.466601393 |
| UNVR | Unilever Indonesia Tbk.        | 2019 | 7,392,837,000,000 | 20,649,371,000,000 | 0.35801754  |
| UNVR | Unilever Indonesia Tbk.        | 2020 | 7,163,536,000,000 | 20,534,632,000,000 | 0.348851443 |
| UNVR | Unilever Indonesia Tbk.        | 2021 | 5,758,148,000,000 | 19,068,532,000,000 | 0.301971227 |

## DAFTAR RIWAYAT HIDUP

Nama : LELA PUSPINA WATI  
Tempat Tanggal lahir : Tangerang, 14 Oktober 2000  
Alamat : Kp. Gerobogan RT/RW.001/003.  
Ds. Sukamulya Kec. Sukamulya  
Kab. Tangerang Banten (15610)  
Nomor telpon/ email :085695344287/lela.puspinawati@gmail.com

### **Riwayat pendidikan**

- Pendidikan formal:
  1. STIE PPI program studi Manajemen di Tangerang tahun 2023
  2. SMAN 7 Kab. Tangerang tahun 2018
  3. MTsN Sukamulya tahun 2015
  4. SDN Sukamulya I tahun 2012

Demikian riwayat hidup ini saya buat dengan sebenarnya.

Hormat Saya

LELA PUSPINA WATI



**STIE-PPI**

**AKUNTANSI - MANAJEMEN**  
Terakreditasi B

**SURAT KEPUTUSAN**  
**KETUA SEKOLAH TINGGI ILMU EKONOMI**  
**PUTRA PERDANA INDONESIA**  
Nomor : 123j/01-A.01/43194/III/2023

Tentang  
DOSEN PEMBIMBING SKRIPSI TAHUN AKADEMIK 2022/2023 GENAP  
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 2022/2023, 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 2022/2023 di Sekolah Tinggi Ilmu Ekonomi Ppi Tangerang.

MEMUTUSKAN :

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

|                           |                      |
|---------------------------|----------------------|
| <b>Nama</b>               | SUMARYO, S.E., M.Ak. |
| <b>NIDN</b>               | 0411087202           |
| <b>Jabatan Fungsional</b> | LEKTOR               |

Dalam penyusunan Skripsi Mahasiswa:

|                      |                   |
|----------------------|-------------------|
| <b>Nama</b>          | LELA PUSPINA WATI |
| <b>NIM</b>           | 1916220106        |
| <b>Program Studi</b> | AKUNTANSI         |



**STIE-PPI**

AKUNTANSI - MANAJEMEN  
Terakreditasi B

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 : 01 Maret 2023  
Ketua,



**Dr. H. Juanda, S.E., S.H., M.M**  
NIP: 194100001

Tembusan :

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



# FORMULIR BIMBINGAN SKRIPSI

|            |  |
|------------|--|
| Mahasiswa  | Lela puspita wati  |
|            | 19116220106  |
| Pembimbing | 1. Sumaryo, S.E., M. Ak.   |
|            | 2.   |
| Skripsi    | Pengaruh Perputaran Kas dan perputaran piutang Terhadap Return ON Assets |

| Konsultasi ke | Materi (BAB)      | Tanggal Konsultasi | Tanda Tangan Pembimbing |
|---------------|-------------------|--------------------|-------------------------|
| 1             | Bab 1             | 01/3               | ~                       |
| 2             | Bab 1             | 10/3               | ~                       |
| 3             | Bab 2             | 20/3               | ~                       |
| 4             | Bab 2             | 20/4               | ~                       |
| 5             | Bab 3             | 30/4               | ~                       |
| 6             | Bab 3             | 15/5               | ~                       |
| 7             | Bab 4             | 25/6               | ~                       |
| 8             | Bab 4             | 10/7               | ~                       |
| 9             | Bab 5             | 20/7               | ~                       |
| 10            | Bab 1 - 5 + Capri | 26/7 <sup>13</sup> | ~                       |