

## LAMPIRAN

### Perhitungan Receivable Turnover

<b>Nama Perusahaan</b>	<b>penjualan kredit</b>	<b>rata-rata piutang</b>	<b>=</b>
Mustia Ratu Tbk	202,886,352,100	186,706,980,931	1.086656488
	154,536,701,075	178,711,526,588	0.864727105
	216,615,051,138	185,575,876,107	1.167258674
	229,770,502,718	223,192,776,928	1.029471051
	217,260,853,732	223,515,678,225	0.972016171
Martina berto Tbk	289,157,043,450	221,846,872,263	1.30340825
	277,580,729,491	283,368,886,471	0.979573774
	303,203,625,220	290,392,177,356	1.044117744
	336,758,454,297	319,981,039,759	1.052432527
	346,657,795,260	341,708,124,779	1.014485083
Mandom Tbk	289,207,452,957	286,880,531,913	1.008111115
	289,170,460,253	289,188,956,605	0.999936041
	319,242,665,159	304,206,562,706	1.049427278
	433,477,682,096	376,360,173,628	1.151762892
	324,418,128,601	378,947,905,349	0.856102182
Aksha Wira International Tbk	71,475,000,000	69,587,500,000	1.027124124
	78,952,000,000	75,213,500,000	1.049705173
	103,914,000,000	91,433,000,000	1.136504326
	125,381,000,000	114,647,500,000	1.093621754
	152,608,000,000	138,994,500,000	1.097942724

Kino Inonesia Tbk	324,418,128,601	238,513,064,301	1.36016922
	445,839,177,305	373,888,085,353	1.192440184
	924,165,164,856	685,002,171,081	1.34914195
	863,423,500,403	893,794,332,630	0.966020335
	820,333,562,486	841,878,531,445	0.974408459
Unilever Tbk	2,426,242,000,000	2,251,162,500,000	1.077772928
	2,624,974,000,000	2,525,590,500,000	1.04
	2,895,515,000,000	2,760,244,500,000	1.049006709
	3,244,626,000,000	3,070,070,500,000	1.056857163
	3,708,257,000,000	3,476,441,500,000	1.066681835

### Hasil Receivable Turnover

Nama Perusahaan	2012	2013	2014	2015	2016	rata-rata
Mustia Ratu Tbk	1.09	0.86	1.17	1.03	0.97	1.02
Martina berto Tbk	1.30	0.98	1.04	1.05	1.01	1.08
Mandom Tbk	1.01	1.00	1.05	1.15	0.86	1.01
Aksha Wira International Tbk	1.03	1.05	1.14	1.09	1.10	1.08
Kino Inonesia Tbk	1.36	1.19	1.35	0.97	0.97	1.17
nilever Tbk	1.08	1.04	1.05	1.06	1.07	1.06
rata-rata perusahaan	1.14	1.02	1.13	1.06	1.00	1.07

### Perhitungan Cash Conversion Cycle

Mustikaratu Tbk	2012	2013	2014	2015	2016	rata2
ICP	115.13	649.76	168.00	158.66	232.76	265
ACP	161.62	157.50	181.86	195.91	230.28	185
ADP	54.25	235.14	117.46	81.60	89.39	116
CCC	222.50	572.13	232.40	272.97	373.65	335
Martina Berto Tbk						
ICP	56.54	61.64	82.51	79.39	104.91	77
ACP	147.04	157.99	164.83	176.91	184.60	166
ADP	64.26	49.78	56.77	49.14	45.71	53
CCC	139.32	169.85	190.58	207.17	243.80	190
Mandom Tbk						
ICP	81.404	96.39	108.56	97.22	113.65	99
ACP	57.024	52.05	50.48	68.35	46.86	55
ADP	5.774	26.97	21.84	19.77	14.82	18
CCC	132.654	121.47	137.21	145.80	145.70	137
Aksha Wira International Tbk						
ICP	81.404	140.06	120.60	109.72	81.45	107
ACP	54.734	57.35	65.53	68.33	62.75	62
ADP	92.961	60.89	84.62	7.55	48.46	59
CCC	43.177	136.52	101.51	170.51	95.75	109
Kino Indonesia Tbk						
ICP	113.65	54.91	58.64	71.67	76.71	75

ACP	46.86	48.73	93.60	90.22	94.73	75
ADP	94.60	70.92	78.69	68.83	87.43	80
CCC	65.92	32.71	73.55	93.07	84.02	70
Unilever Tbk						-
ICP	56.1045	50.79	48.76	47.02	43.18	49
ACP	32.43	31.15	30.62	32.46	33.79	32
ADP	75.21	91.73	97.09	99.10	86.47	90
CCC	13.33	-9.79	-17.71	-19.62	-9.49	(9)

### Hasil Cash Conversion Cycle

Nama perusahaan	2012	2013	2014	2015	2016	rata rata
Mustia Ratu Tbk	222.50	572.13	232.40	272.97	373.65	334.73
Martina berto Tbk	139.32	169.85	190.58	207.17	243.80	190.14
Mandom Tbk	132.65	121.47	137.21	145.80	145.70	136.57
Aksha Wira International Tbk	43.18	136.52	101.51	170.51	95.75	109.49
Kino Inonesia Tbk	65.92	32.71	73.55	93.07	84.02	69.85
Unilever Tbk	13.33	-9.79	-17.71	-19.62	-9.49	-8.66
rata-rata perusahaan	102.82	170.48	119.59	144.98	155.57	138.69

### Hasil perhitungan masing masing variable

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>variabel y</b>	<b>variabel x</b>
Mustia Ratu Tbk	2012	222.50	335.89
	2013	572.13	422.10
	2014	232.40	312.70
	2015	272.97	354.55
	2016	373.65	375.51
Martina berto Tbk	2012	139.32	280.04
	2013	169.85	372.61
	2014	190.58	349.58
	2015	207.17	346.82
	2016	243.80	359.79
Mandom Tbk	2012	132.65	362.06
	2013	121.47	365.02
	2014	137.21	347.81
	2015	145.80	316.91
	2016	145.70	426.35
Aksha Wira International Tbk	2012	43.18	355.36
	2013	136.52	347.72
	2014	101.51	321.16
	2015	170.51	333.75
	2016	95.75	332.44
Kino Inonesia Tbk	2012	65.92	268.35
	2013	32.71	306.10
	2014	73.55	270.54
	2015	93.07	377.84
	2016	95.75	374.59
Unilever Tbk	2012	13.33	338.66
	2013	-9.79	351.18
	2014	-17.71	347.95
	2015	-19.62	345.36
	2016	-9.49	342.18

T tabel

$\alpha$ untuk Uji Satu Pihak ( <i>one tail test</i> )						
dk	0,25	0,10	0,05	0,025	0,01	0,005
	$\alpha$ untuk Uji Dua Pihak ( <i>two tail test</i> )					
	0,50	0,20	0,10	0,05	0,02	0,01
1	1,000	3,078	6,314	12,706	31,821	63,657
2	0,816	1,886	2,920	4,303	6,965	9,925
3	0,765	1,638	2,353	3,182	4,541	5,841
4	0,741	1,533	2,132	2,776	3,747	4,604
5	0,727	1,476	2,015	2,571	3,365	4,032
6	0,718	1,440	1,943	2,447	3,143	3,707
7	0,711	1,415	1,895	2,365	2,998	3,499
8	0,706	1,397	1,860	2,306	2,896	3,355
9	0,703	1,383	1,833	2,262	2,821	3,250
10	0,700	1,372	1,812	2,228	2,764	3,169
11	0,697	1,363	1,796	2,201	2,718	3,106
12	0,695	1,356	1,782	2,179	2,681	3,055
13	0,692	1,350	1,771	2,160	2,650	3,012
14	0,691	1,345	1,761	2,145	2,624	2,977
15	0,690	1,341	1,753	2,131	2,602	2,947
16	0,689	1,337	1,746	2,120	2,583	2,921
17	0,688	1,333	1,740	2,110	2,567	2,898
18	0,688	1,330	1,734	2,101	2,552	2,878
19	0,687	1,328	1,729	2,093	2,539	2,861
20	0,687	1,325	1,725	2,086	2,528	2,845
21	0,686	1,323	1,721	2,080	2,518	2,831
22	0,686	1,321	1,717	2,074	2,508	2,819
23	0,685	1,319	1,714	2,069	2,500	2,807
24	0,685	1,318	1,711	2,064	2,492	2,797
25	0,684	1,316	1,708	2,060	2,485	2,787
26	0,684	1,315	1,706	2,056	2,479	2,779
27	0,684	1,314	1,703	2,052	2,473	2,771
28	0,683	1,313	1,701	2,048	2,467	2,763
29	0,683	1,311	1,699	2,045	2,462	2,756
30	0,683	1,310	1,697	2,042	2,457	2,750
40	0,681	1,303	1,684	2,021	2,423	2,704
60	0,679	1,296	1,671	2,000	2,390	2,660
120	0,677	1,289	1,658	1,980	2,358	2,617
$\infty$	0,674	1,282	1,645	1,960	2,326	2,576

## Regression

[DataSet0]

### Variables Entered/Removed<sup>a</sup>

Mode	Variables Entered	Variables Removed	Method
1	pengelolaan piutang <sup>b</sup>	.	Enter

a. Dependent Variable: efektivitas aruskas

b. All requested variables entered.

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	73384.011	1	73384.011	5.543	.026 <sup>b</sup>
	Residual	370663.924	28	13237.997		
	Total	444047.935	29			

a. Dependent Variable: efektivitas aruskas

b. Predictors: (Constant), pengelolaan piutang

### Residuals Statistics<sup>a</sup>

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	32.0937	253.5000	139.0797	50.30391	30
Residual	-161.34764	324.58554	.00000	113.05536	30
Std. Predicted Value	-2.127	2.275	.000	1.000	30
Std. Residual	-1.402	2.821	.000	.983	30

a. Dependent Variable: efektivitas aruskas

### NPAR TESTS

/K-S(NORMAL)=RES\_1

/MISSING ANALYSIS.