

**Lampiran 1. Daftar Perusahaan Ritel yang Menjadi Sampel Penelitian**

No	Kode Perusahaan	Nama Perusahaan
1	ACES	Ace Hardware Indonesia Tbk
2	AMRT	Sumber Alfaria Trijaya Tbk
3	CSAP	Catur Sentosa Adiprana Tbk
4	HERO	Hero Supermarket Tbk
5	KOIN	Kokoh Inti Arebama Tbk
6	LPPF	Matahari Department Store Tbk
7	MAPI	Mitra Adiperkasa Tbk
8	MIDI	Midi Utama Indonesia Tbk
9	MPPA	Matahari Putra Prima Tbk
10	PTSP	Pioneerindo Gourmet International Tbk
11	RALS	Ramayana Lestari Sentosa Tbk
12	RIMO	Rimo Catur Lestari Tbk
13	TRIO	Trikonsel Oke Tbk

**Lampiran 2. Tabulasi Data Perhitungan Variabel-Variabel.**

No	Perusahaan	Tahun	Profitabilitas	Perputaran Kas	Perputaran Persediaan	Perputaran Piutang
1	ACES	2011	0.192528808	5.145067542	4.601894222	38.5558079
2		2012	0.223718451	9.329936732	2.784991623	64.30501032
3		2013	0.202912771	11.10037892	1.668170461	85.25584547
4		2014	0.186232722	21.4319422	1.333734633	120.2835626
5		2015	0.178994513	6.752121834	1.210006566	156.2381749
6		2016	0.189260477	5.068630351	1.115100247	152.095247
7		2017	0.176273407	5.141406152	1.234275858	61.45705081
8	AMRT	2011	0.071920018	25.06017755	7.56712134	29.44426289
9		2012	0.064110591	22.28952409	8.020068396	22.13253093
10		2013	0.051909343	24.40428346	1.10187369	17.73382487
11		2014	0.04090157	48.36738697	5.92679435	14.60202622
12		2015	0.030548003	52.44130139	5.508872911	15.36181175
13		2016	0.028439179	45.50181214	5.971263599	16.23524663
14		2017	0.011767786	43.59324281	5.192515237	14.73226508
15	CSAP	2012	0.02510618	77.3767106	3.461584712	3.714460245
16		2013	0.024415297	66.97316088	3.933773004	3.656168062
17		2014	0.034660701	84.52053211	3.542776384	3.318226895
18		2015	0.012213208	86.12515814	3.199232539	3.335068445
19		2016	0.017599643	78.41785883	3.071457527	3.714470846
20		2017	0.01732536	79.71791743	3.17650146	3.381993423
21	HERO	2011	0.073552869	38.83265012	4.46901721	31.38213451
22		2012	0.057370314	46.33887746	4.068863033	24.29273535

No	Perusahaan	Tahun	Profitabilitas	Perputaran Kas	Perputaran Persediaan	Perputaran Piutang
23		2013	0.086505773	13.05618546	3.674061352	22.42607906
24		2014	0.005274456	9.515561846	3.52421578	20.28890993
25		2015	0.017913917	53.12116008	3.343959667	17.48299535
26		2016	0.016106247	57.25271395	3.332096977	133.7433363
27		2017	0.025995146	43.97484383	3.462610079	21.26510494
28	KOIN	2011	0.351020907	35.79636969	1.850841904	2.522109798
29		2012	0.099533587	32.75771944	4.349473852	2.75157591
30		2013	0.109015781	47.01686288	6.260262863	2.716422655
31		2014	0.050392589	26.94777596	6.87071758	2.403776485
32		2015	0.020914067	17.28860153	5.778899755	2.176161179
33		2016	0.003708504	15.64209021	4.234408145	2.048775354
34		2017	0.012987949	29.66426552	3.706578557	2.066959301
35	LPIF	2011	0.192220178	3.222475487	2.524912926	54.0725037
36		2012	0.263121588	3.958624578	2.647205961	42.58897389
37		2013	0.391626221	4.873319646	2.712715916	52.36723523
38		2014	0.416362416	6.802084169	2.395079341	53.17517411
39		2015	0.457884998	7.152732953	2.286035611	49.35987045
40		2016	0.415673125	5.488966657	2.447960044	58.85616078
41		2017	0.351377799	4.002775679	2.511332307	40.96596101
42	MAPI	2011	0.081630132	15.97752165	1.615049093	13.9339407
43		2012	0.072238495	13.74648107	1.594518265	14.85696408
44		2013	0.041980039	13.69903292	1.441669579	15.15658759
45		2014	0.008434388	18.92011182	1.398155907	14.0195592
46		2015	0.003173603	16.78328111	1.444201589	24.37765979
47		2016	0.019513909	11.17001232	1.497249043	13.52622178
48		2017	0.030640617	7.5179645	1.861118487	12.69835233
49	MIDI	2011	0.024797206	8.532527494	6.659010728	50.2033345
50		2012	0.025975998	13.62717657	7.865523717	38.55660833
51		2013	0.031924745	15.31101451	6.604742371	30.76392027
52		2014	0.056658769	18.96925282	5.038012063	25.79599366
53		2015	0.043466304	36.17405339	4.80841374	19.52388523
54		2016	0.046005628	36.38018972	5.074674457	15.88902161
55		2017	0.021076174	29.99916154	4.774389463	15.25848894
56	MPPA	2011	0.011670259	2.710443452	4.586432389	19.55259282
57		2012	0.029115137	5.215192546	4.268855581	5.148010896
58		2013	0.067619695	5.917794521	3.570609344	5.50367404
59		2014	0.095072773	8.10658439	3.120178381	19.85973657
60		2015	0.029074181	14.62835013	2.868349251	18.99710656
61		2016	0.005742245	25.36562512	2.901763591	11.63788852
62		2017	0.22911378	28.86661566	3.26699907	8.858984679

No	Perusahaan	Tahun	Profitabilitas	Perputaran Kas	Perputaran Persediaan	Perputaran Piutang
63	PTSP	2011	0.203211485	16.06777593	5.109801376	59.54639064
64		2012	0.175514953	14.2268654	4.884773023	95.03099974
65		2013	0.101104902	15.42377959	4.138502532	91.53676798
66		2014	0.073056265	18.95665943	3.755118249	121.7064175
67		2015	0.005371243	24.39087589	3.713133709	118.4985189
68		2016	0.015550614	26.54256965	4.439276124	123.3940136
69		2017	0.033473411	20.953808	4.280144219	144.5558016
70	RALS	2011	0.100447907	4.037597871	3.047236484	160.5960752
71		2014	0.077958498	4.96015483	2.987828951	176.4828375
72		2015	0.073455968	5.282106579	2.897936828	122.4847586
73		2016	0.087901487	4.443440872	2.944575376	74.74502091
74		2017	0.083112527	5.73923153	2.8304788	59.99912499
75	RIMO	2014	0.625237329	0.570669854	5.309517942	1.270973014
76		2015	0.176145086	0.629330327	3.756470945	9.126084801
77		2017	0.01036238	1.692672465	0.33484638	17.59144298
78	TRIO	2011	0.079517866	50.13583497	6.480125452	3.756975156
79		2012	0.071417494	25.43431509	4.191203214	3.259529402
80		2013	0.06065474	17.08678752	3.055235687	2.759325918
81		2014	0.035595051	13.19786182	2.341510992	2.122600934
82		2015	0.627042069	10.35947631	3.157828782	2.075645377
83		2017	0.713739059	73.7021128	10.47147543	39.76974428

**Lampiran 3. Statistik Deskriptif.**

	Profitabilitas	Perputaran Kas	Perputaran Persediaan	Perputaran Piutang
Mean	0.115713	24.13154	3.740484	39.67390
Median	0.060655	16.06778	3.462610	19.55259
Maximum	0.713739	86.12516	10.47148	176.4828
Minimum	0.003174	0.570670	0.334846	1.270973
Std. Dev.	0.149512	21.91670	1.838884	45.33365
Skewness	2.192328	1.287891	0.880972	1.467084
Kurtosis	7.654534	3.862043	4.202380	4.093940
Jarque-Bera	141.4109	25.51478	15.73599	33.91258
Probability	0.000000	0.000003	0.000383	0.000000
Sum	9.604191	2002.918	310.4602	3292.934
Sum Sq. Dev.	1.833005	39388.02	277.2825	168521.4
Observations	83	83	83	83

Sebelum Log

**Lampiran 4. Uji t, Uji f, R-square**

Dependent Variable: Profitabilitas

Method: Least Squares

Date: 12/27/18 Time: 07:41

Sample (adjusted): 1 83

Included observations: 83 after adjustments

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.119105	0.044881	2.653795	0.0096
PERPUTARAN_KAS	-0.001568	0.000811	-1.933521	0.0568
PERPUTARAN_PERSEDIAAN	0.008185	0.009387	0.871934	0.3859
PERPUTARAN_PIUTANG	9.68E-05	0.000381	0.254294	0.7999
R-squared	0.052868	Mean dependent var		0.115713
Adjusted R-squared	0.016901	S.D. dependent var		0.149512
S.E. of regression	0.148243	Akaike info criterion		-0.932938
Sum squared resid	1.736097	Schwarz criterion		-0.816368
Log likelihood	42.71694	Hannan-Quinn criter.		-0.886107
F-statistic	1.469910	Durbin-Watson stat		0.736213
Prob(F-statistic)	0.229116			

### Lampiran 5. Uji Heteroskedastisitas

Heteroskedasticity Test: Harvey

F-statistic	17.16423	Prob. F(3,79)	0.0000
Obs*R-squared	32.75198	Prob. Chi-Square(3)	0.0000
Scaled explained SS	32.01862	Prob. Chi-Square(3)	0.0000

Test Equation:

Dependent Variable: LRESID2

Method: Least Squares

Date: 12/27/18 Time: 07:44

Sample: 1 83

Included observations: 83

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-5.099143	0.530340	-9.614862	0.0000
PERPUTARAN_KAS	-0.066319	0.009585	-6.918829	0.0000
PERPUTARAN_PERSEDIAAN	0.311933	0.110926	2.812074	0.0062
PERPUTARAN_PIUTANG	-0.000446	0.004497	-0.099180	0.9212
R-squared	0.394602	Mean dependent var		-5.550444
Adjusted R-squared	0.371612	S.D. dependent var		2.209783
S.E. of regression	1.751715	Akaike info criterion		4.006060
Sum squared resid	242.4118	Schwarz criterion		4.122631
Log likelihood	-162.2515	Hannan-Quinn criter.		4.052892
F-statistic	17.16423	Durbin-Watson stat		1.413050
Prob(F-statistic)	0.000000			

### Lampiran 6. Uji Multikol

Variance Inflation Factors

Date: 12/27/18 Time: 07:45

Sample: 1 91

Included observations: 83

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	0.002014	7.607810	NA
PERPUTARAN_KAS	6.58E-07	2.626595	1.179373
PERPUTARAN_PERSEDIAAN	8.81E-05	5.768578	1.111898
PERPUTARAN_PIUTANG	1.45E-07	1.972049	1.110867

Setelah Log

**Lampiran 7.** Uji t, Uji f, R-square

Dependent Variable: Profitabilitas

Method: Least Squares

Date: 12/27/18 Time: 07:45

Sample (adjusted): 1 83

Included observations: 83 after adjustments

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-2.363755	0.568211	-4.159994	0.0001
PERPUTARAN_KAS	-0.437029	0.132755	-3.291989	0.0015
PERPUTARAN_PERSEDIAAN	0.279761	0.246560	1.134656	0.2600
PERPUTARAN_PIUTANG	0.120264	0.100839	1.192627	0.2366
R-squared	0.158752	Mean dependent var		-2.869291
Adjusted R-squared	0.126805	S.D. dependent var		1.256921
S.E. of regression	1.174528	Akaike info criterion		3.206603
Sum squared resid	108.9818	Schwarz criterion		3.323173
Log likelihood	-129.0740	Hannan-Quinn criter.		3.253434
F-statistic	4.969351	Durbin-Watson stat		0.941263
Prob(F-statistic)	0.003279			

**Lampiran 8.** Uji Heteroskedastisitas

Heteroskedasticity Test: Harvey

F-statistic	1.868441	Prob. F(3,79)	0.1417
Obs*R-squared	5.498967	Prob. Chi-Square(3)	0.1387
Scaled explained SS	7.868291	Prob. Chi-Square(3)	0.0488

Test Equation:

Dependent Variable: LRESID2

Method: Least Squares

Date: 12/27/18 Time: 07:46

Sample: 1 83

Included observations: 83

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.733734	1.273272	0.576259	0.5661
PERPUTARAN_KAS	-0.370844	0.297484	-1.246603	0.2162
PERPUTARAN_PERSEDIAAN	-0.813972	0.552502	-1.473247	0.1447
PERPUTARAN_PIUTANG	-0.021255	0.225965	-0.094064	0.9253

R-squared	0.066253	Mean dependent var	-1.305204
Adjusted R-squared	0.030794	S.D. dependent var	2.673417
S.E. of regression	2.631932	Akaike info criterion	4.820306
Sum squared resid	547.2384	Schwarz criterion	4.936877
Log likelihood	-196.0427	Hannan-Quinn criter.	4.867138
F-statistic	1.868441	Durbin-Watson stat	1.275737
Prob(F-statistic)	0.141703		

### Lampiran 9. Uji Multikol

Variance Inflation Factors

Date: 12/27/18 Time: 07:46

Sample: 1 91

Included observations: 83

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	0.322864	19.42545	NA
PERPUTARAN_KAS	0.017624	9.071724	1.187584
PERPUTARAN_PERSEDIAAN	0.060792	6.274838	1.133115
PERPUTARAN_PIUTANG	0.010169	6.402587	1.088317

Setelah Theilnagar dan Log

### Lampiran 10. Uji t, Uji f, R-square

Dependent Variable: Profitabilitas

Method: Least Squares

Date: 12/27/18 Time: 07:47

Sample (adjusted): 1 83

Included observations: 83 after adjustments

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-1.664303	0.359141	-4.634119	0.0000
PERPUTARAN_KAS	-0.300217	0.123718	-2.426624	0.0175
PERPUTARAN_PERSEDIAAN	0.291654	0.054729	5.329022	0.0000
PERPUTARAN_PIUTANG	0.068062	0.059016	1.153276	0.2523

R-squared	0.429890	Mean dependent var	-2.778913
Adjusted R-squared	0.408241	S.D. dependent var	1.279084
S.E. of regression	0.983947	Akaike info criterion	2.852503
Sum squared resid	76.48396	Schwarz criterion	2.969074
Log likelihood	-114.3789	Hannan-Quinn criter.	2.899335
F-statistic	19.85661	Durbin-Watson stat	1.580040
Prob(F-statistic)	0.000000		

### Lampiran 11. Uji Heteroskedastisitas

Heteroskedasticity Test: Harvey

F-statistic	2.118410	Prob. F(3,79)	0.1045
Obs*R-squared	6.179869	Prob. Chi-Square(3)	0.1032
Scaled explained SS	16.19960	Prob. Chi-Square(3)	0.0010

Test Equation:  
Dependent Variable: LRESID2  
Method: Least Squares  
Date: 12/27/18 Time: 07:47  
Sample: 1 83  
Included observations: 83

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.622507	1.294538	-0.480872	0.6319
PERPUTARAN_KAS	-1.047388	0.445947	-2.348685	0.0213
PERPUTARAN_PERSEDIAAN	-0.273124	0.197274	-1.384489	0.1701
PERPUTARAN_PIUTANG	0.035396	0.212726	0.166391	0.8683
R-squared	0.074456	Mean dependent var	-2.464118	
Adjusted R-squared	0.039309	S.D. dependent var	3.618508	
S.E. of regression	3.546675	Akaike info criterion	5.416891	
Sum squared resid	993.7333	Schwarz criterion	5.533462	
Log likelihood	-220.8010	Hannan-Quinn criter.	5.463722	
F-statistic	2.118410	Durbin-Watson stat	1.915483	
Prob(F-statistic)	0.104501			

### Lampiran 12. Uji Autokorelasi

Breusch-Godfrey Serial Correlation LM Test:

F-statistic	2.954948	Prob. F(2,77)	0.0580
Obs*R-squared	5.916318	Prob. Chi-Square(2)	0.0519

Test Equation:  
Dependent Variable: RESID  
Method: Least Squares  
Date: 12/27/18 Time: 07:49  
Sample: 1 83  
Included observations: 83  
Presample missing value lagged residuals set to zero.

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.167325	0.358500	0.466737	0.6420
PERPUTARAN_KAS	0.021188	0.121135	0.174913	0.8616



PERPUTARAN_PERSEDIAAN	-0.122236	0.075324	-1.622791	0.1087
PERPUTARAN_PIUTANG	-0.082129	0.067844	-1.210572	0.2298
RESID(-1)	0.367264	0.151380	2.426107	0.0176
RESID(-2)	0.066336	0.129168	0.513565	0.6090
R-squared	0.071281	Mean dependent var	-1.85E-16	
Adjusted R-squared	0.010975	S.D. dependent var	0.965780	
S.E. of regression	0.960466	Akaike info criterion	2.826747	
Sum squared resid	71.03211	Schwarz criterion	3.001603	
Log likelihood	-111.3100	Hannan-Quinn criter.	2.896994	
F-statistic	1.181979	Durbin-Watson stat	1.961482	
Prob(F-statistic)	0.325812			

### Lampiran 13. Uji Multikol

Variance Inflation Factors

Date: 12/27/18 Time: 07:48

Sample: 1 91

Included observations: 83

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	0.128982	11.05771	NA
PERPUTARAN_KAS	0.015306	10.65406	1.416447
PERPUTARAN_PERSEDIAAN	0.002995	3.435730	1.705156
PERPUTARAN_PIUTANG	0.003483	14.24923	1.822432

### Lampiran 14. Uji Normalitas

