

LAMPIRAN 1

Data Perusahaan

BURSA EFEK INDONESIA

Dalam Ribuan Rupiah (Rp. 000.00,-)

NO	KODE PERUSAHAAN	TOTAL ARUS KAS OPERASI		
		2017	2018	2019
1	BUDI	69.285.000	26.016.000	271.140.000
2	CEKA	208.851.000	287.260.000	453.148.000
3	DLTA	342.202.000	342.493.000	274.365.000
4	ICBP	5.174.368.000	4.653.375.000	7.398.161.000
5	INDF	6.507.806.000	5.935.829.000	13.344.494.000
6	MLBI	1.331.611.000	1.412.515.000	1.334.524.000
7	MYOR	1.275.530.000	459.273.000	3.303.864.000
8	ROTI	370.617.000	295.922.000	479.788.000
9	SKBM	98.662.000	55.800.000	80.895.000
10	SKLT	2.153.000	14.653.000	55.384.000
11	STTP	301.239.000	245.006.000	499.922.000
12	TBLA	2.102.790.000	2.213.000	1.125.423.000
13	ULTJ	1.072.516.000	575.823.000	1.096.917.000

BURSA EFEK FILIPINA

Dalam Ribuan Peso (p 000)

NO	NAMA PERUSAHAAN	TOTAL ARUS KAS OPERASI		
		2017	2018	2019
1	CNPF	2,211.936.023	-418.431.057	3.680.768.994
2	DNL	461.227,861	858.058.251	2.131.866.350
3	EMP	2.404.213.895	1.634.927.233	7.444.212.743
4	GSMI	2.219.038.000	2.502.090.000	2.3325.022.000
5	LFM	221.217.500	130.033.900	185.630.900
6	MACAY	2.899.230.091	1.157.124.612	961.264.118
7	MAXS	730.790.000	1.227.612.000	1.815.000.000
8	RFM	1.030.452.000	2.235.682.000	1.877.000.000
9	PIZZA	972.375.588	921.375.588	1.703.531.943
10	FB	40.898.000.000	36.827.000.000	43.172.000.000
11	SFI	56.196.000	30.674.000	196.119.000
12	URC	14.253.577.418	14.657.595.147	15.610.917.681
13	VMC	247.470.000	651.628.000	897.476.000
14	VITA	103.893.710	-385.938.400	424.344.100

BURSA EFEK INDONESIA

Dalam Ribuan Rupiah (Rp. 000.00,-)

NO	KODE PERUSAHAAN	TOTAL ASET		
		2017	2018	2019
1	BUDI	2.939.456.000	3.392.980.000	2.999.767.000
2	CEKA	1.392.636.000	1.168.956.000	1.393.079.000
3	DLTA	1.340.842.000	1.523.517.000	1.425.983.000
4	ICBP	3.1619.514.000	34.367.153.000	38.709.314.000
5	INDF	88.400.877.000	96.537.796.000	96.198.559.000
6	MLBI	2.510.078.000	2.889.501.000	2.869.950.000
7	MYOR	14.915.849.000	17.591.706.000	19.037.918.000
8	ROTI	4.559.573.000	4.393.810.000	4.682.083.000
9	SKBM	1.623.027.000	1.771.365.000	1.820.383.000
10	SKLT	636.284.000	747.293.000	790.845.000
11	STTP	2.342.232.000	2.631.189.000	2.881.563.000
12	TBLA	14.354.225.000	16.339.916.000	17.363.003.000
13	ULTJ	5.175.896.000	5.555.871.000	6.608.422.000

BURSA EFEK FILIPINA

Dalam Ribuan Peso (₱ 000)

NO	NAMA PERUSAHAAN	TOTAL ASET		
		2017	2018	2019
1	CNPF	23.359.463.604	30.337.302.380	32.588.771.548
2	DNL	23.223.683.706	22.397.368.634	22.300.554.401
3	EMP	111.818.371.682	117.818.371.682	125.985.997.313
4	GSMI	13.317.276.000	12.986.485.000	14.659.222.000
5	LFM	3.713.742.737	3.753.307.000	3.702.384.000
6	MACAY	9.962.44.211	9.784.639.304	9.675.082.151
7	MAXS	12.756.989.000	12.880.686.000	16.778.663.000
8	RFM	15.918.749.000	16.796.442.000	18.689.000.000
9	PIZZA	9.108.847.669	9.633.179.222	12.332.625.757
10	FB	208.836.000.000	238.504.000.000	265.967.000.000
11	SFI	803.881.000	897.635.000	1.006.374.000
12	URC	147.640.799.499	151.935.713.410	168.652.989.873
13	VMC	9.306.804.000	8.977.435.000	9.085.900.000
14	VITA	3.156.391.503	4.343.081.732	4.203.245.478

BURSA EFEK INDONESIA

Dalam Ribuan Rupiah (Rp. 000.00,-)

NO	KODE PERUSAHAAN	TOTAL UTANG		
		2017	2018	2019
1	BUDI	1.744.756.000	2.166.496.000	1.714.449.000
2	CEKA	489.592.000	192.308.000	261.785.000
3	DLTA	196.197.000	239.353.000	212.420.000
4	ICBP	11.295.184.000	11.660.003.000	12.038.210.000
5	INDF	41.298.111.000	46.620.996.000	41.996.071.000
6	MLBI	1.445.173.000	1.721.965.000	1.750.943.000
7	MYOR	7.561.503.000	9.049.161.000	9.137.978.000
8	ROTI	1.739.467.000	1.476.909.000	1.589.486.000
9	SKBM	599.790.000	730.789.000	784.562.000
10	SKLT	328.714.000	408.057.000	410.463.000
11	STTP	957.660.000	984.801.000	733.556.000
12	TBLA	10.097.571.000	11.556.300.000	12.000.079.000
13	ULTJ	978.185.000	780.915.000	953.283.000

BURSA EFEK FILIPINA

Dalam Ribuan Peso (p 000)

NO	NAMA PERUSAHAAN	TOTAL UTANG		
		2017	2018	2019
1	CNPF	8.876.347.761	13.612.730.649	13.434.453.801
2	DNL	8.036.710.909	5.832.631.828	5.188.499.459
3	EMP	53.182.228.344	56.454.425.342	61.269.239.793
4	GSMI	8.303.343.000	6.722709.000	7.539.421.000
5	LFM	949.053.990	1.130.724.000	1.000.097.000
6	MACAY	2.635.692.214	2.138.632.558	1.716.166.545
7	MAXS	7.376.026.000	7.393.455.000	10.879.437.000
8	RFM	4.766.185.000	5.119.578.000	6.578.000.000
9	PIZZA	5.134.606.563	5.063.358.089	7.264.119.411
10	FB	57.159.000.000	83.905.000.000	73.072.000.000
11	SFI	334.461.000	490.106.000	562.424.000
12	URC	65.954.786.902	67.942.234.140	73.468.487.679
13	VMC	3.671.773.000	2.610.860.000	1.906.910.000
14	VITA	1.578.642.151	2.828.653.543	2.540.773.664

BURSA EFEK INDONESIA

Dalam Ribuan Rupiah (Rp. 000.00,-)

NO	KODE PERUSAHAAN	LABA SEBELUM PAJAK			
		2016	2017	2018	2019
1	BUDI	52.832.000	61.016.000	71.781.000	83.905.000
2	CEKA	285.827.000	143.195.000	123.395.000	285.132.000
3	DLTA	327.048.000	369.013.000	441.248.000	412.437.000
4	ICBP	4.989.254.000	5.206.561.000	6.446.785.000	7.436.972.000
5	INDF	7.385.228.000	7.594.822.000	7.446.966.000	8749.397.000
6	MLBI	1.320.186.000	1.780.020.000	1.671.912.000	1.626.612.000
7	MYOR	1.845.683.000	2.186.884.000	2.381.942.000	2.704.466.000
8	ROTI	369.416.000	186.147.000	186.936.000	347.098.000
9	SKBM	30.810.000	31.761.000	20.887.000	5.163.000
10	SKLT	25.166.000	27.370.000	39.567.000	56.782.000
11	STTP	217.746.000	288.545.000	324.694.000	607.043.000
12	TBLA	802.712.000	1.274.594.000	1.043.045.000	905.158.000
13	ULTJ	932.483.000	1.035.192.000	949.018.000	1.375.359.000

BURSA EFEK FILIPINA

Dalam Ribuan Peso (₱ 000)

NO	KODE PRUSAHAAN	Laba Sebelum Pajak			
		2016	2017	2018	2019
1	CNPF	3.540.000	3.322.135	3.602.138	4.038.629
2	DNL	3.211.000	3.567.469	3.853.933	3.292.270
3	EMP	9.435.699	7.835.372	8.436.364	8.479.970
4	GSMI	508.698	948.448	1.563.758	2.621.342
5	LFM	157.000	124.037	114.995	99.009
6	MACAY	2.534.137	2.317.071	653.583	286.500
7	MAXS	912.933	713.108	915.593	996.224
8	RFM	1.474.000	1.474.900	1.551.600	1.726.400
9	PIZZA	936.219	1.022.183	1.082.237	1.108.308
10	FB	8.565.063	39.861.000	43.361.000	46.107.000
11	SFI	46.905	69.499	52.698	56.489
12	URC	3.217.113	13.950.408	11.544.880	11.896.412
13	VMC	1.088.180	976.485	1.088.940	1.059.013
14	VITA	25.981	151.418	70.525	142.687

LAMPIRAN 2

Data Input

BURSA EFEK INDONESIA

KODE	PERSISTENSI LABA			ARUS KAS OPERASI			TINGKAT HUTANG		
	2017	2018	2019	2017	2018	2019	2017	2018	2019
BUDI	0.0028	0.0032	0.0040	0.0236	0.0077	0.0904	0.594	0.639	0.572
CEKA	-0.1024	-0.0169	0.1161	0.1500	0.2457	0.3253	0.352	0.165	0.188
DLTA	0.0313	0.0474	-0.0202	0.2552	0.2248	0.1924	0.146	0.157	0.149
ICBP	0.0069	0.0361	0.0256	0.1636	0.1354	0.1911	0.357	0.339	0.311
INDF	0.0024	-0.0015	0.0135	0.0736	0.0615	0.1387	0.467	0.483	0.437
MLBI	0.1832	-0.0374	-0.0158	0.5305	0.4889	0.4650	0.576	0.596	0.610
MYOR	0.0229	0.0111	0.0169	0.0855	0.0261	0.1735	0.507	0.514	0.480
ROTI	-0.0402	0.0001	0.0342	0.0813	0.067	0.1025	0.382	0.336	0.340
SKBM	0.0006	-0.0061	-0.009	0.0608	0.0315	0.0444	0.370	0.413	0.431
SKLT	0.0035	0.0163	0.0218	0.0034	0.0196	0.0700	0.517	0.546	0.519
STTP	0.0302	0.0137	0.0980	0.1286	0.0931	0.1735	0.409	0.374	0.255
TBLA	0.0329	-0.0141	-0.0079	0.1465	0.0001	0.0648	0.704	0.707	0.691
ULTJ	0.0198	-0.0155	0.0645	0.2072	0.1036	0.1660	0.189	0.141	0.144

BURSA EFEK FILIPINA

	PERSISTENSI LABA			ARUS KAS OPERASI			TINGKAT HUTANG		
	2017	2018	2019	2017	2018	2019	2017	2018	2019
CNPF	-0.0093	0.0092	0.0134	0.095	-0.014	0.113	0.380	0.449	0.412
DNL	0.0154	0.0128	-0.0252	0.020	0.038	0.096	0.347	0.260	0.233
EMP	-0.0143	0.0051	0.0004	0.022	0.014	0.059	0.476	0.479	0.486
GSMI	0.0330	0.0474	0.0721	0.167	0.193	0.159	0.624	0.518	0.514
LFM	-0.0089	-0.0024	-0.0043	0.060	0.035	0.050	0.256	0.301	0.270
MACA Y	-0.0218	-0.1700	-0.0379	0.291	0.118	0.099	0.265	0.219	0.177
MAXS	-0.0157	0.0157	0.0048	0.057	0.095	0.108	0.571	0.574	0.648
RFM	0.0001	0.0046	0.0094	0.065	0.133	0.100	0.299	0.305	0.352
PIZZA	0.0094	0.0062	0.0021	0.107	0.096	0.138	0.564	0.526	0.589
FB	0.1499	0.0147	0.0103	0.196	0.154	0.162	0.274	0.352	0.275
SFI	0.0281	-0.0187	0.0038	0.070	0.034	0.195	0.416	0.546	0.559
URC	0.0727	-0.0158	0.0021	0.097	0.096	0.093	0.447	0.447	0.436
VMC	-0.0120	0.0125	-0.0033	0.027	0.073	0.099	0.395	0.291	0.210
VITA	0.0397	-0.0186	0.0172	0.033	-0.089	0.101	0.500	0.651	0.604

LAMPIRAN 3

Output SPSS 25- Metode Analisis Data

UJI ANALISIS DESKRIPTIF

BURSA EFEK INDONESIA

	N	Minimum	Maximum	Mean (Rata- rata)	Std. Deviation
Arus Kas Operasi	39	0,0001	0.531	0.1440	0.1280
Tingkat Hutang	39	0.1406	0.707	0.4130	0.1707
Persistensi Laba	39	-0,1024	0.183	0.0147	0.0454
Valid N (Listwise)	39				

BURSA EFEK FILIPINA

	N	Minimum	Maximum	Mean (Rata- rata)	Std. Deviation
Arus Kas Operasi	42	-0,089	0.291	0.091	0.0662
Tingkat Hutang	42	0,177	0.651	0.417	0.1361
Persistensi Laba	42	-0,170	0.150	0.056	0.0421
Valid N (Listwise)	42				

UJI ASUMSI KLASIK

BURSA EFEK INDONESIA

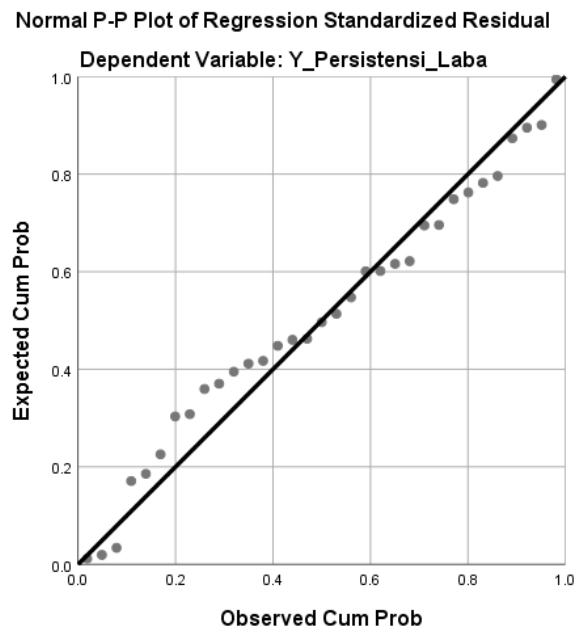
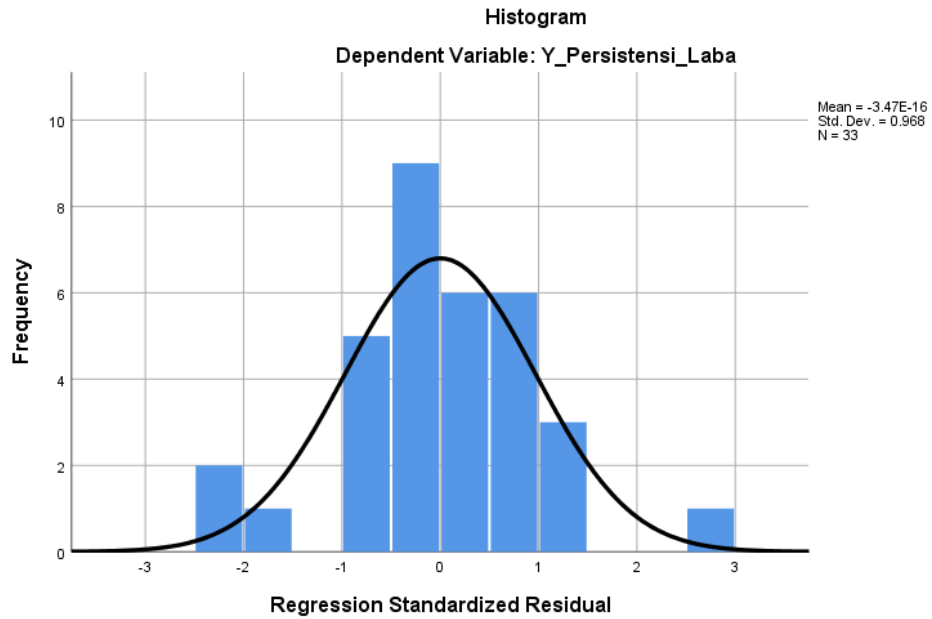
1. Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		33
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.01970285
Most Extreme Differences	Absolute	.116
	Positive	.075
	Negative	-.116
Test Statistic		.116
Asymp. Sig. (2-tailed)		.200

a. Test distribution is Normal.

b. Calculated from data.



2. Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	X1_Arus_Kas_Operasi	.497	2.011
	X2_Tingkat_Hutang	.497	2.011

a. Dependent Variable: Y_Persistensi_Laba

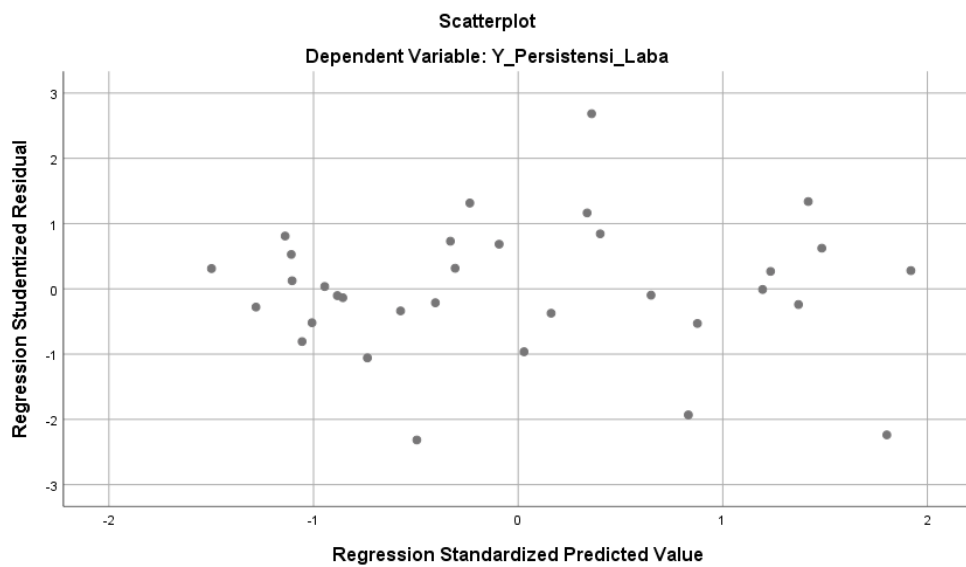
3. Uji Heteroskedastisitas

Uji Glejser

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
(Constant)	.026	.012		2.259	.031
Arus_Kas_Operasi	.007	.044	.035	.150	.882
Tingkat_Hutang	-.031	.019	-.390	-1.658	.108

a. Dependent Variable: Persistensi Laba



4. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.391 ^a	.153	.097	.0203490

a. Predictors: (Constant), X2_Tingkat_Hutang, X1_Arus_Kas_Operasi

b. Dependent Variable: Y_Persistensi_Laba

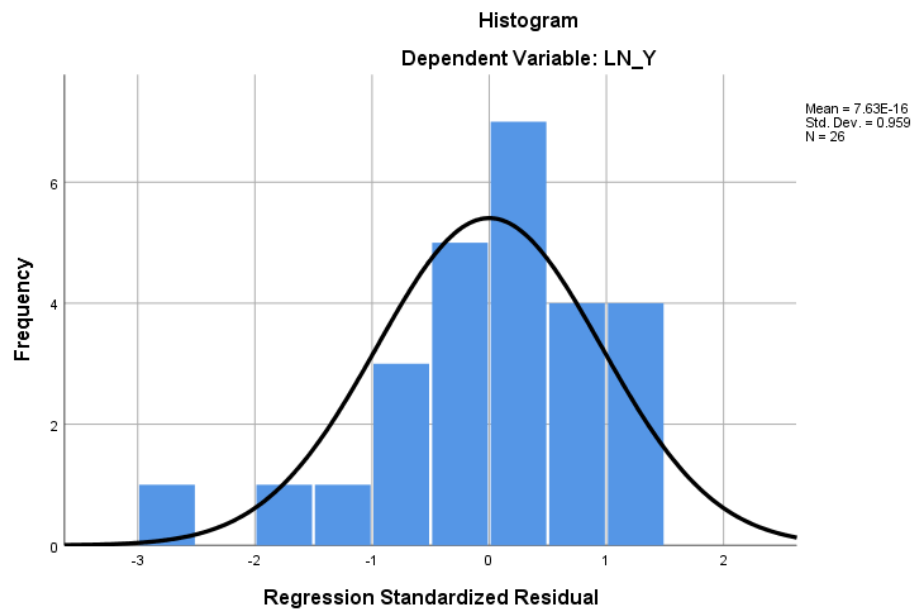
BURSA EFEK FILIPINA

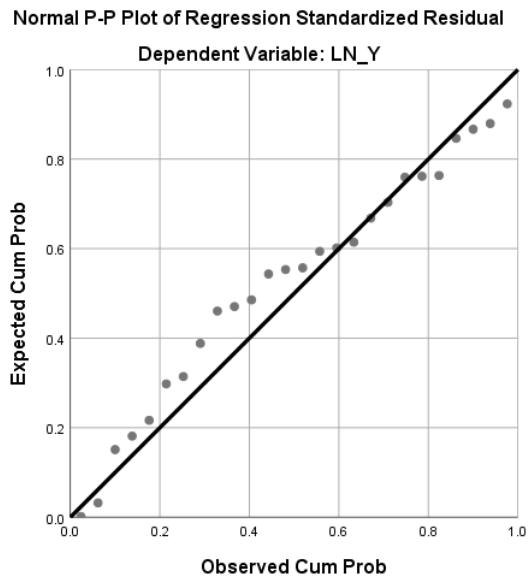
1. Normalitas

		Unstandardized Residual
N		26
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.62552459
	Most Extreme Differences	
	Absolute	.151
	Positive	.073
	Negative	-.151
Test Statistic		.151
Asymp. Sig. (2-tailed)		.130

a. Test distribution is Normal.

b. Calculated from data.





2. Uji Multikolinearitas

Model	Collinearity Statistics	
	Tolerance	VIF
Arus Kas Operasi	0.981	1.019
Tingkat Hutang	0.981	1.019

Dependent

Variable: Persistensi Laba

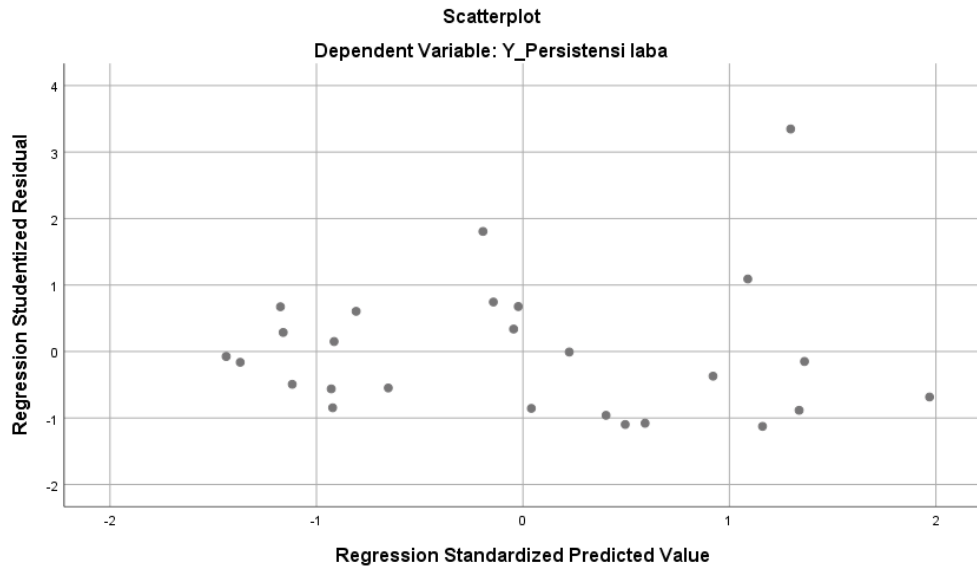
3. Uji Heteroskedastisitas

Uji Glejser

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.684	1.006		680	.503
Arus_Kas_Operasi	-.058	.338	-.036	-.172	.865
Tingkat_Hutang	-.415	.794	-.109	-.523	.606

a. Dependent Variable: Persistensi Laba



4. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.197 ^a	.039	-.045	1.69473

a. Predictors: (Constant), LN_X2, LN_X1

b. Dependent Variable: LN_Y