

**Daftar Populasi Perusahaan Makanan dan Minuman yang Terdaftar di  
Bursa Efek Indonesia Tahun 2015 – 2019**

<b>No.</b>	<b>Kode Perusahaan</b>	<b>Nama Perusahaan</b>	<b>IPO</b>
1	ADES	PT Akasha Wira Internasional Tbk.	19 Juni 1994
2	AISA	PT Tiga Pilar Sejahtera Food Tbk.	11 Juni 1997
3	ALTO	PT Tri Banyan Tirta Tbk.	10 Juli 2012
4	BTEK	PT Bumi Teknokultura Unggul Tbk.	14 Mei 2004
5	BUDI	PT Budi Starch & Sweetener Tbk.	08 Mei 1995
6	CAMP	PT Campina Ice Cream Industry Tbk.	19 Desember 2017
7	CEKA	PT Wilmar Cahaya Indonesia Tbk.	09 Juli 1996
8	CLEO	PT Sariguna Primatirta Tbk.	05 Mei 2017
9	DLTA	PT. Delta Djakarta Tbk.	12 Februari 1984
10	FOOD	PT Sentra Food Indonesia Tbk.	08 Januari 2019
11	GOOD	PT Garudafood Putra Putri Jaya Tbk.	10 Oktober 2018
12	HOKI	PT Buyung Poetra Sembada Tbk.	22 Juni 2017
13	ICBP	PT. Indofood CBP Sukses Makmur Tbk.	07 Oktober 2010
14	INDF	PT. Indofood Sukses Makmur Tbk.	14 Juli 1994
15	KEJU	PT Mulia Boga Raya Tbk.	25 November 2019
16	MLBI	PT. Multi Bintang Indonesia Tbk.	15 Desember 1981
17	MYOR	PT Mayora Indah Tbk.	04 Juli 1990
18	PSDN	PT Prashida Aneka Niaga Tbk.	18 Oktober 1994
19	ROTI	PT Nippon Indosari Corpindo Tbk.	28 Juni 2010
20	SKBM	PT Sekar Bumi Tbk.	05 Januari 1993
21	SKLT	PT Sekar Laut Tbk.	08 September 1993
22	STTP	PT Siantar Top Tbk.	16 Desember 1996
23	ULTJ	PT Ultrajaya Milk Industry and Trading Company Tbk.	02 Juli 1999
24	COCO	PT Wahana Interfood Nusantara Tbk.	20 Maret 2019
25	PSGO	PT Palma Serasih Tbk.	25 November 2019

**Daftar Perusahaan Makanan dan Minuman yang Terdaftar di Bursa Efek  
Indonesia Tahun 2015 – 2019 dengan Laporan Keuangan yang Tidak  
Lengkap Selama Periode Penelitian**

<b>No.</b>	<b>Kode Perusahaan</b>	<b>Nama Perusahaan</b>	<b>IPO</b>
1	CAMP	PT Campina Ice Cream Industry Tbk.	19 Desember 2017
2	CLEO	PT Sariguna Primatirta Tbk.	05 Mei 2017
3	FOOD	PT Sentra Food Indonesia Tbk.	08 Januari 2019
4	GOOD	PT Garudafood Putra Putri Jaya Tbk.	10 Oktober 2018
5	HOKI	PT Buyung Poetra Sembada Tbk.	22 Juni 2017
6	KEJU	PT Mulia Boga Raya Tbk.	25 November 2019
7	COCO	PT Wahana Interfood Nusantara Tbk.	20 Maret 2019
8	PSGO	PT Palma Serasih Tbk.	25 November 2019

**Daftar Perusahaan Makanan dan Minuman yang Terdaftar di Bursa Efek  
Indonesia Mengalami *Stock Split* Tahun 2015 – 2019**

<b>No.</b>	<b>Kode Perusahaan</b>	<b>Nama Perusahaan</b>	<b>Tahun <i>Stock Split</i></b>
1	BTEK	PT Bumi Teknokultura Unggul Tbk.	2017
2	CEKA	PT Wilmar Cahaya Indonesia Tbk.	2015
3	DLTA	PT. Delta Djakarta Tbk.	2015
4	ICBP	PT Indofood CBP Sukses Makmur Tbk.	2016
5	MYOR	PT Mayora Indah Tbk.	2016
6	ULTJ	PT Ultrajaya Milk Industry and Trading Company Tbk.	2017

**Daftar Sampel Perusahaan Makanan dan Minuman yang Terdaftar di Bursa  
Efek Indonesia Tahun 2015 – 2019**

<b>No.</b>	<b>Kode Perusahaan</b>	<b>Nama Perusahaan</b>	<b>IPO</b>
1	ADES	PT Akasha Wira Internasional Tbk.	19 Juni 1994
2	AISA	PT Tiga Pilar Sejahtera Food Tbk.	11 Juni 1997
3	ALTO	PT. Tri Banyan Tirta Tbk.	10 Juli 2012
4	BUDI	PT Budi Starch & Sweetener Tbk.	08 Mei 1995
5	INDF	PT. Indofood Sukses Makmur Tbk.	14 Juli 1994
6	MLBI	PT. Multi Bintang Indonesia Tbk.	15 Desember 1981
7	PSDN	PT Prashida Aneka Niaga Tbk.	18 Oktober 1994
8	ROTI	PT Nippon Indosari Corpindo Tbk.	28 Juni 2010
9	SKBM	PT Sekar Bumi Tbk.	05 Januari 1993
10	SKLT	PT Sekar Laut Tbk.	08 September 1993
11	STTP	PT Siantar Top Tbk.	16 Desember 1996

**Daftar *Ceklist* Laporan Keuangan Perusahaan Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Tahun 2015 – 2019**

No.	Kode Perusahaan	Tahun					Jumlah
		2015	2016	2017	2018	2019	
1	ADES	√	√	√	√	√	5
2	AISA	√	√	√	√	√	5
3	ALTO	√	√	√	√	√	5
4	BTEK	√	√	√	√	√	5
5	BUDI	√	√	√	√	√	5
6	CAMP	×	×	×	√	√	2
7	CEKA	√	√	√	√	√	5
8	CLEO	×	×	×	√	√	2
9	DLTA	√	√	√	√	√	5
10	FOOD	×	×	×	×	×	0
11	GOOD	×	×	×	×	√	1
12	HOKI	×	×	×	√	√	3
13	ICBP	√	√	√	√	√	5
14	INDF	√	√	√	√	√	5
15	KEJU	×	×	×	×	×	0
16	MLBI	√	√	√	√	√	5
17	MYOR	√	√	√	√	√	5
18	PSDN	√	√	√	√	√	5
19	ROTI	√	√	√	√	√	5
20	SKBM	√	√	√	√	√	5
21	SKLT	√	√	√	√	√	5
22	STTP	√	√	√	√	√	5
23	ULTJ	√	√	√	√	√	5
24	COCO	×	×	×	×	×	0
25	PSGO	×	×	×	×	×	0
Total Keseluruhan							93
Total Laporan Keuangan yang dijadikan sampel (11×5)*							55

**Catatan**

\*Total Laporan Keuangan dengan intensitas penerbitan secara berurutan setelah dilakukan eliminasi terhadap kriteria sampel (93-0-30-8= 55)

Kriteria 1	0
Kriteria 2	30
Kriteria 3	8

**Perhitungan *Current Ratio* (CR) Perusahaan Makanan dan Minuman yang  
Terdaftar di Bursa Efek Indonesia Tahun 2015-2019**

<b>Tahun</b>	<b>Kode Perusahaan</b>	<b>Aktiva Lancar (Rp)</b>	<b>Utang Lancar (Rp)</b>	<b><i>Current Ratio</i> (X<sub>1</sub>)</b>
2015	ADES	276323000000	199364000000	1,386022552
	AISA	446363500000	275045600000	1,622870898
	ALTO	555759090584	351136317401	1,582744544
	BUDI	1492365000000	1491109000000	1,000842326
	INDF	42816745000000	25107538000000	1,705334271
	MLBI	709955000000	1215227000000	0,584215953
	PSDN	286838275165	236911023417	1,210742628
	ROTI	812990646097	395920006814	2,053421479
	SKBM	341723784839	298417379502	1,145120252
	SKLT	189800000000	159100000000	1,192960402
	STTP	659691299282	554491047968	1,189723985
2016	ADES	319614000000	195466000000	1,635138592
	AISA	5949164000000	2504330000000	2,375551145
	ALTO	249820943200	331532658228	0,753533436
	BUDI	1092360000000	1090816000000	1,001415454
	INDF	28985443000000	19219441000000	1,508131428
	MLBI	901258000000	1326261000000	0,679547992
	PSDN	349455819960	329735955102	1,059805018
	ROTI	949414338057	320501824382	2,962274364
	SKBM	519269756899	468979800633	1,10723267
	SKLT	222700000000	169300000000	1,315416421
	STTP	921133961428	556752312634	1,654477118
2017	ADES	294244000000	244888000000	1,201545196
	AISA	4536882000000	3902708000000	1,162495887
	ALTO	192943940639	179485187884	1,074985312
	BUDI	1027489000000	1019986000000	1,007355983
	INDF	32525399000000	21637763000000	1,503177523
	MLBI	1076845000000	1304114000000	0,825729192
	PSDN	387041829491	333943794875	1,159002908
	ROTI	2319937439019	1027176531240	2,258557676
	SKBM	836639597232	511596750506	1,635349709
	SKLT	267100000000	211500000000	1,262884161
	STTP	947986050367	358963437494	2,64089863

<b>Tahun</b>	<b>Kode Perusahaan</b>	<b>Aktiva Lancar (Rp)</b>	<b>Utang Lancar (Rp)</b>	<b>Current Ratio (X<sub>1</sub>)</b>
2018	ADES	364138000000	262397000000	1,387736902
	AISA	788973000000	5177830000000	0,152375223
	ALTO	188531394038	246962435572	0,763401096
	BUDI	1472140000000	1467508000000	1,003156371
	INDF	33272618000000	31204102000000	1,066289874
	MLBI	1228961000000	1578919000000	0,778355951
	PSDN	369067844907	361013085421	1,022311544
	ROTI	1876409299238	525422150049	3,571241332
	SKBM	851410216636	615506825729	1,383266897
	SKLT	357000000000	291000000000	1,226804124
	STTP	1250806822918	676673564908	1,848464145
2019	ADES	351120000000	175191000000	2,004212545
	AISA	474261000000	1152923000000	0,411355312
	ALTO	176818868579	200070083238	0,88378465
	BUDI	1141009000000	1133685000000	1,006460348
	INDF	31403445000000	24686862000000	1,272071153
	MLBI	1162802000000	1588693000000	0,731923663
	PSDN	285684939859	378030544728	0,755719197
	ROTI	1874411044438	1106938318565	1,693329261
	SKBM	889743651128	668931501885	1,330096802
	SKLT	378000000000	293000000000	1,290102389
	STTP	1165406301686	408490550651	2,852957798

**Perhitungan *Earning Per Share* (EPS) Perusahaan Makanan dan Minuman  
yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2019**

<b>Tahun</b>	<b>Kode Perusahaan</b>	<b><i>Earning Per Share</i> (X<sub>2</sub>)</b>
2015	ADES	56
	AISA	100,49
	ALTO	-11,11
	BUDI	4,55
	INDF	293
	MLBI	236
	PSDN	-32,66
	ROTI	53,45
	SKBM	44,48
	SKLT	29,6
	STTP	141,78
2016	ADES	95
	AISA	184,39
	ALTO	-12,09
	BUDI	7,7
	INDF	433
	MLBI	466
	PSDN	-32,36
	ROTI	55,31
	SKBM	30,43
	SKLT	30
	STTP	133,18
2017	ADES	65
	AISA	-171,47
	ALTO	-28,5
	BUDI	9,13
	INDF	473
	MLBI	627
	PSDN	14,68
	ROTI	27,66
	SKBM	15,4
	SKLT	33,6
	STTP	165,16



<b>Tahun</b>	<b>Kode Perusahaan</b>	<b><i>Earning Per Share (X<sub>2</sub>)</i></b>
2018	ADES	90
	AISA	-38,35
	ALTO	-15,01
	BUDI	10,68
	INDF	474
	MLBI	581
	PSDN	-43,22
	ROTI	28,07
	SKBM	8,01
	SKLT	47
	STTP	194,81
2019	ADES	142
	AISA	352
	ALTO	-3,36
	BUDI	13,61
	INDF	559
	MLBI	572
	PSDN	-32,89
	ROTI	49,29
	SKBM	2,43
	SKLT	65
	STTP	368,41

**Perhitungan *Debt To Equity Ratio* (DER) Perusahaan Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2019**

<b>Tahun</b>	<b>Kode Perusahaan</b>	<b>Total Utang (Rp)</b>	<b>Ekuitas (Rp)</b>	<b><i>Debt To Equity Ratio</i> (X<sub>3</sub>)</b>
2015	ADES	324855000000	328369000000	0,989298624
	AISA	5094072000000	3966907000000	1,284142028
	ALTO	673255888637	506972183527	1,327993745
	BUDI	2160702000000	1105251000000	1,954942362
	INDF	48709933000000	43121593000000	1,129594934
	MLBI	1334373000000	766480000000	1,740910396
	PSDN	296079753266	324319100916	0,912927276
	ROTI	1517788685162	1188534951872	1,277024864
	SKBM	420396809051	344087439659	1,221773191
	SKLT	225100000000	152300000000	1,47800394
	STTP	910758598913	1008809438257	0,902805391
2016	ADES	383091000000	384388000000	0,996625805
	AISA	4990139000000	4264400000000	1,170185489
	ALTO	684252214422	480841418401	1,423030938
	BUDI	1766825000000	1164982000000	1,516611415
	INDF	38233092000000	43941423000000	0,870092259
	MLBI	1454398000000	820640000000	1,77227286
	PSDN	373511385025	280285340383	1,332611204
	ROTI	1476889086692	1442751772026	1,023661253
	SKBM	633267725358	368389286646	1,719017757
	SKLT	272100000000	296200000000	0,918636057
	STTP	1167899357271	1168512137670	0,999475589
2017	ADES	417225000000	423011000000	0,986321869
	AISA	5319855000000	3404879000000	1,562421161
	ALTO	690099182411	419284788700	1,645896062
	BUDI	1744756000000	1194700000000	1,460413493
	INDF	41182764000000	46756724000000	0,880788055
	MLBI	1445173000000	1064905000000	1,357091008
	PSDN	391494545681	299485321368	1,307224487
	ROTI	1739467993982	2820105715429	0,616809499
	SKBM	599790014646	1023237460399	0,586168937
	SKLT	328700000000	307600000000	1,068595579
	STTP	957660374836	1384772068360	0,691565346

<b>Tahun</b>	<b>Kode Perusahaan</b>	<b>Total Utang (Rp)</b>	<b>Ekuitas (Rp)</b>	<b><i>Debt To Equity Ratio (X<sub>3</sub>)</i></b>
2018	ADES	399361000000	881275000000	0,453162747
	AISA	5267348000000	-3450942000000	-1,526350776
	ALTO	722716844799	387126677545	1,866874299
	BUDI	2166496000000	1226484000000	1,766428262
	INDF	46620996000000	49916800000000	0,933974053
	MLBI	1721965000000	1167536000000	1,47487101
	PSDN	454760270998	242897129653	1,872234026
	ROTI	1476909260772	2916901120111	0,506328189
	SKBM	730789419438	1040576552571	0,702292799
	SKLT	408000000000	339000000000	1,203539823
	STTP	984801863078	1646387946952	0,598159058
2019	ADES	254438000000	567937000000	0,448003916
	AISA	3526819000000	-1657853000000	-2,127341206
	ALTO	722719563550	380730523614	1,898244345
	BUDI	1714449000000	1285318000000	1,333871462
	INDF	41996071000000	54202488000000	0,774799692
	MLBI	1750943000000	1146007000000	1,52786414
	PSDN	587528831446	175963488806	3,338924657
	ROTI	1589486465854	3092597379097	0,513964888
	SKBM	784562971811	1035820381000	0,757431487
	SKLT	410000000000	380000000000	1,078947368
	STTP	733556075974	2148007007980	0,341505439

**Perhitungan *Price Earning Ratio* (PER) Perusahaan Makanan dan Minuman  
yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2019**

<b>Tahun</b>	<b>Kode Perusahaan</b>	<b>Harga Saham (Rp)</b>	<b>Lab a Per Lembar Saham (Rp)</b>	<b><i>Price Earning Ratio</i> (X<sub>4</sub>)</b>
2015	ADES	1015	56	18,125
	AISA	1210	100,49	12,0409991
	ALTO	325	-11,11	-29,25292529
	BUDI	63	4,55	13,84615385
	INDF	5175	293	17,66211604
	MLBI	8200	236	34,74576271
	PSDN	122	-32,66	-3,735456216
	ROTI	1265	53,45	23,66697848
	SKBM	945	44,48	21,2455036
	SKLT	370	29,6	12,5
	STTP	3015	141,78	21,26534067
2016	ADES	1000	95	10,52631579
	AISA	1945	184,39	10,54829438
	ALTO	330	-12,09	-27,29528536
	BUDI	87	7,7	11,2987013
	INDF	7925	433	18,30254042
	MLBI	11750	466	25,21459227
	PSDN	134	-32,36	-4,14091471
	ROTI	1600	55,31	28,92786115
	SKBM	640	30,43	21,03187644
	SKLT	308	30	10,26666667
	STTP	3190	133,18	23,95254543
2017	ADES	885	65	13,61538462
	AISA	476	-171,47	-2,775995801
	ALTO	388	-28,5	-13,61403509
	BUDI	94	9,13	10,29572837
	INDF	7625	473	16,1205074
	MLBI	13675	627	21,81020734
	PSDN	256	14,68	17,4386921
	ROTI	1275	27,66	46,09544469
	SKBM	715	15,4	46,42857143
	SKLT	1100	33,6	32,73809524
	STTP	4360	165,16	26,39864374

<b>Tahun</b>	<b>Kode Perusahaan</b>	<b>Harga Saham (Rp)</b>	<b>Laba Per Lembar Saham (Rp)</b>	<b>Price Earning Ratio (X<sub>4</sub>)</b>
2018	ADES	920	90	10,22222222
	AISA	168	-38,35	-4,380704042
	ALTO	400	-15,01	-26,64890073
	BUDI	96	10,68	8,988764045
	INDF	7450	474	15,71729958
	MLBI	16000	581	27,53872633
	PSDN	192	-43,22	-4,442387783
	ROTI	1200	28,07	42,75026719
	SKBM	695	8,01	86,76654182
	SKLT	1500	47	31,91489362
	STTP	3750	194,81	19,24952518
2019	ADES	1045	142	7,35915493
	AISA	168	352	0,477272727
	ALTO	398	-3,36	-118,452381
	BUDI	103	13,61	7,567964732
	INDF	7925	559	14,17710197
	MLBI	15500	572	27,0979021
	PSDN	153	-32,89	-4,651869869
	ROTI	1300	49,29	26,37451816
	SKBM	410	2,43	168,7242798
	SKLT	1610	65	24,76923077
	STTP	4500	368,41	12,21465215

**Harga Perusahaan Makanan dan Minuman yang Terdaftar di Bursa Efek  
Indonesia Tahun 2015-2019**

<b>Tahun</b>	<b>Kode Perusahaan</b>	<b>Harga Saham (Y)</b>
2015	ADES	1015
	AISA	1210
	ALTO	325
	BUDI	63
	INDF	5175
	MLBI	8200
	PSDN	122
	ROTI	1265
	SKBM	945
	SKLT	370
	STTP	3015
2016	ADES	1000
	AISA	1945
	ALTO	330
	BUDI	87
	INDF	7925
	MLBI	11750
	PSDN	134
	ROTI	1600
	SKBM	640
	SKLT	308
	STTP	3190
2017	ADES	885
	AISA	476
	ALTO	388
	BUDI	94
	INDF	7625
	MLBI	13675
	PSDN	256
	ROTI	1275
	SKBM	715
	SKLT	1100
	STTP	4360

<b>Tahun</b>	<b>Kode Perusahaan</b>	<b>Harga Saham (Y)</b>
2018	ADES	920
	AISA	168
	ALTO	400
	BUDI	96
	INDF	7450
	MLBI	16000
	PSDN	192
	ROTI	1200
	SKBM	695
	SKLT	1500
	STTP	3750
2019	ADES	1045
	AISA	168
	ALTO	398
	BUDI	103
	INDF	7925
	MLBI	15500
	PSDN	153
	ROTI	1300
	SKBM	410
	SKLT	1610
	STTP	4500

## Hasil Pengolahan Data IBM SPSS *Statistics* 26.0

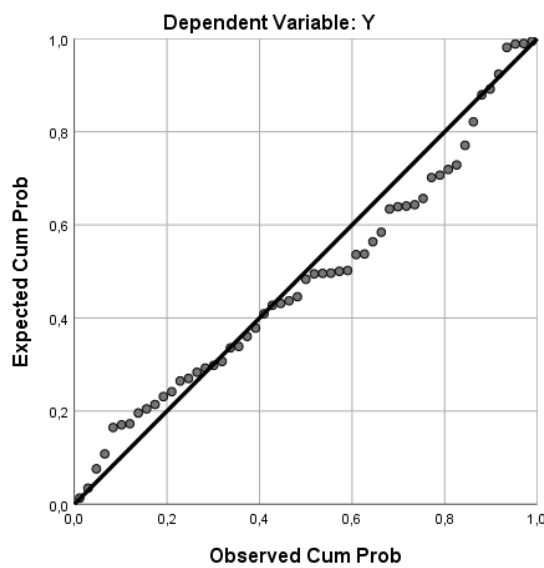
### Statistik Deskriptif

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	55	,15	3,57	1,3617	,63873
X2	55	-171,47	627,00	126,5687	192,24295
X3	55	-2,13	3,34	1,0884	,76998
X4	55	-118,45	168,72	15,6114	33,49806
Y	55	63,00	16000,00	2671,7455	3998,63003
Valid N (listwise)	55				

### Hasil Uji Normalitas (*Normal P-P Plot Regression Standardized*)

Normal P-P Plot of Regression Standardized Residual





## Hasil Uji Normalitas (*One-Sample Kolmogorov-Smirnov Test*)

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		55
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	1428,86323
		584
Most Extreme Differences	Absolute	,101
	Positive	,101
	Negative	-,083
Test Statistic		,101
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.

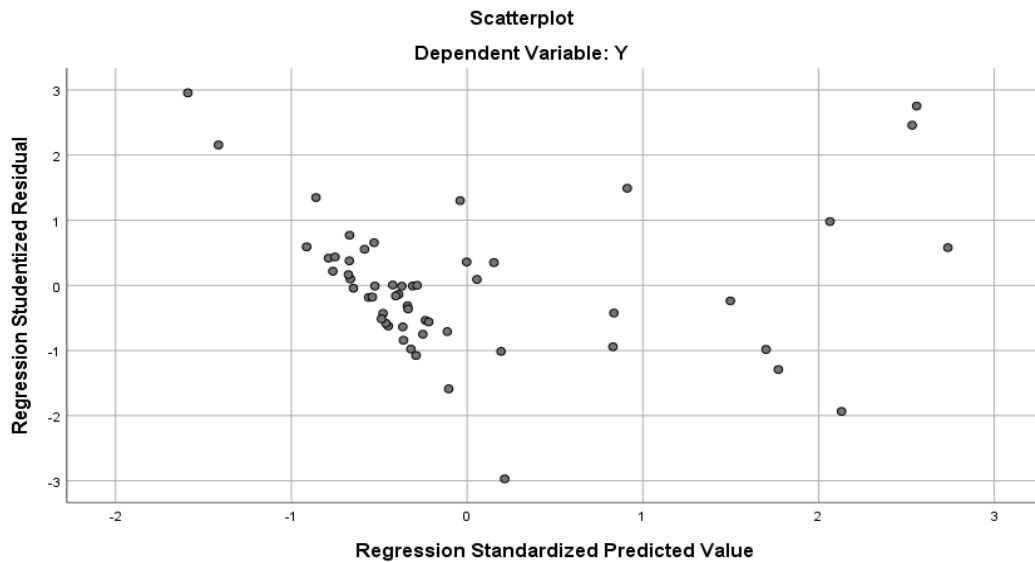
## Hasil Uji Multikolinieritas

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

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
X1	,928	1,078
X2	,963	1,038
X3	,938	1,066
X4	,912	1,097

a. Dependent Variable: Y

### Hasil Uji Heteroskedasitas (*Scatterplot*)



### Hasil Uji Autokorelasi

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,934 <sup>a</sup>	,872	,862	1484,91823	2,433

a. Predictors: (Constant), X4, X2, X3, X1

b. Dependent Variable: Y

### Hasil Uji Autokorelasi (*Runs Test*)

#### Runs Test

	Unstandardized Residual
Test Value <sup>a</sup>	-62,64149
Cases < Test Value	27
Cases >= Test Value	28
Total Cases	55
Number of Runs	31
Z	,683
Asymp. Sig. (2-tailed)	,494

a. Median

## Hasil Analisis Regresi Linear Berganda

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

Model		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	-627,428	626,589
	X1	-423,131	328,452
	X2	19,199	1,071
	X3	1171,297	271,010
	X4	10,920	6,317

a. Dependent Variable: Y

## Hasil Uji Adjusted R Square (Koefisien Determinasi)

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,934 <sup>a</sup>	,872	,862	1484,91823

a. Predictors: (Constant), X4, X2, X3, X1

b. Dependent Variable: Y

## Hasil Uji-t Statistik

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-627,428	626,589		-1,001	,321
	X1	-423,131	328,452	-,068	-1,288	,204
	X2	19,199	1,071	,923	17,927	,000
	X3	1171,297	271,010	,226	4,322	,000
	X4	10,920	6,317	,091	1,729	,090

a. Dependent Variable: Y

### Hasil Uji-F Statistik

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	753159168,513	4	188289792,128	85,393	,000 <sup>b</sup>
	Residual	110249107,924	50	2204982,158		
	Total	863408276,436	54			

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X2, X3, X1