

PERHITUNGAN RATA-RATA PIUTANG

KODE	Rumus	Periode				
		2010	2011	2012	2013	2,014
ADES	Piutang Awal	402	430.00	618.00	716.00	793.00
	Piutang Akhir	430	618.00	716.00	793.00	793.00
	Rata-rata Piutang	416	524.00	667.00	754.50	793.00
CEKA	Piutang Awal	59,592,646,130	101,790,949,890.00	119,086,601,969.00	92,390,548,975.00	109,668,450,132.00
	Piutang Akhir	101,790,949,890	119,086,601,969.00	92,390,548,975.00	109,668,450,132.00	116,929,790,792.00
	Rata-rata Piutang	80691798010	110,438,775,929.50	105,738,575,472.00	101,029,499,553.50	113,299,120,462.00
DLTA	Piutang Awal	110,807,178	181,929,173.00	175,236,816.00	149,495,617.00	117,544,602.00
	Piutang Akhir	181,929,173	175,236,816.00	149,495,617.00	117,544,602.00	214,319,994.00
	Rata-rata Piutang	146368176	178,582,994.50	162,366,216.50	133,520,109.50	165,932,298.00
ICBP	Piutang Awal	1,447,952	1,954,099.00	2,260,329.00	2,253,257.00	2,454,553.00
	Piutang Akhir	1,954,099	2,260,329.00	2,228,423.00	2,454,553.00	2,695,540.00
	Rata-rata Piutang	1701026	2,107,214.00	2,244,376.00	2,353,905.00	2,575,046.50
INDF	Piutang Awal	59,265	56,123.00	42,456.00	33,118.00	72,413.00
	Piutang Akhir	56,123	42,465.00	33,118.00	72,413.00	29,681.00
	Rata-rata Piutang	57694	49,294.00	37,787.00	52,765.50	51,047.00
MLBI	Piutang Awal	91,685	216,394.00	261,690.00	166,805.00	325,807.00
	Piutang Akhir	216,394	261,690.00	166,805.00	325,807.00	382,051.00
	Rata-rata Piutang	154040	239,042.00	214,247.50	246,306.00	353,929.00
MYOR	Piutang Awal	-	177,936,951.00	387,936,394.00	455,501,039.00	573,873,618.00
	Piutang Akhir	177,936,951	387,936,394.00	455,501,039.00	573,873,618.00	105,246,527.00
	Rata-rata Piutang	88,968,475.50	282,936,672.50	421,718,716.50	514,687,328.50	339,560,072.50
PSDN	Piutang Awal	-	71,081,262,673.00	62,904,190,946.00	65,212,886,316.00	70,797,524,184.00
	Piutang Akhir	71,081,262,673	62,904,190,946.00	65,212,886,316.00	70,797,524,184.00	88,127,207,810.00
	Rata-rata Piutang	35,540,631,336.50	66,992,726,809.50	64,058,538,631.00	68,005,205,250.00	79,462,365,997.00
ROTI	Piutang Awal	53,134,831,686	75,641,640,405.00	103,387,896,337.00	136,203,406,473.00	182,707,148,115.00
	Piutang Akhir	75,641,640,405	103,387,896,337.00	136,203,406,473.00	182,707,148,115.00	213,306,120,787.00
	Rata-rata Piutang	64388236046	89,514,768,371.00	119,795,651,405.00	159,455,277,294.00	198,006,634,451.00
ULTJ	Piutang Awal	2,495,229,630.00	2,595,983,509.00	4,994,161,328.00	11,398,411,193.00	13,403,674,726.00
	Piutang Akhir	2,595,983,509.00	4,994,161,328.00	11,398,411,193.00	13,403,674,726.00	12,347,727,134.00
	Rata-rata Piutang	2,545,606,569.50	3,795,072,418.50	8,196,286,260.50	12,401,042,959.50	12,875,700,930.00

PERHITUNGAN RATA-RATA PERSEDIAAN

KODE	Rumus	Periode				
		2,010	2,011	2,012	2,013	2,014
ADES	Persediaan Awal	7,088	8,488	38,965	74,592	84,788
	Persediaan Akhir	8,488	38,965	74,592	84,788	92,474
	Rata-rata persediaan	7,788	23,727	56,779	79,690	88,631
CEKA	Persediaan Awal	114,748,838,674	454,029,258,210	390,950,112,458	311,261,469,337	365,614,090,062
	Persediaan Akhir	454,029,258,210	390,950,112,458	311,261,469,337	365,614,090,062	475,991,159,222
	Rata-rata persediaan	284,389,048,442	422,489,685,334	351,105,790,898	338,437,779,700	420,802,624,642
DLTA	Persediaan Awal	66,544,644	83,359,766	84,457,599	152,086,013	171,744,931
	Persediaan Akhir	83,359,766	84,457,599	106,065,078	171,744,931	193,300,072
	Rata-rata persediaan	74,952,205	83,908,683	95,261,339	161,915,472	182,522,502
ICBP	Persediaan Awal	1,310,739	1,954,099	2,261,196	1,816,459	2,868,722
	Persediaan Akhir	1,422,466	2,260,329	2,228,600	2,868,722	2,821,618
	Rata-rata persediaan	1,366,603	2,107,214	2,244,898	2,342,591	2,845,170
INDF	Persediaan Awal	63,593	75,455	73,993	137,945	88,743
	Persediaan Akhir	75,455	73,993	137,945	88,743	109,425
	Rata-rata persediaan	69,524	74,724	105,969	113,344	99,084
MLBI	Persediaan Awal	5,218	5,115	2,049	2,320	1,585
	Persediaan Akhir	5,115	2,049	2,320	1,585	10,901
	Rata-rata persediaan	5,167	3,582	2,185	1,953	6,243
MYOR	Persediaan Awal	458,602,867,325	498,464,228,419	1,335,250,118,104	1,498,989,460,205	1,456,454,215,049
	Persediaan Akhir	498,464,228,419	1,335,250,118,104	1,498,989,460,205	1,456,454,215,049	1,966,800,644,217
	Rata-rata persediaan	478,533,547,872	916,857,173,262	1,417,119,789,155	1,477,721,837,627	1,711,627,429,633
PSDN	Persediaan Awal	205,103,016,080	154,065,950,383	162,977,980,785	225,987,469,477	217,607,447,083
	Persediaan Akhir	154,065,950,383	162,977,980,785	225,987,469,477	217,607,447,083	159,934,594,274
	Rata-rata persediaan	179,584,483,232	158,521,965,584	194,482,725,131	221,797,458,280	188,771,020,679
ROTI	Persediaan Awal	9,074,625,513	9,602,287,926	16,305,869,407	22,598,712,855	36,523,703,417
	Persediaan Akhir	9,602,287,926	16,305,869,407	22,598,712,855	36,523,703,417	40,795,755,774
	Rata-rata persediaan	9,338,456,720	12,954,078,667	19,452,291,131	29,561,208,136	38,659,729,596
ULTJ	Persediaan Awal	383,588,600,255	357,743,682,574	368,496,687,848	334,169,035,934	534,977,217,239
	Persediaan Akhir	357,743,682,574	368,496,687,848	334,169,035,934	534,977,217,239	714,411,455,060
	Rata-rata persediaan	370,666,141,415	363,120,185,211	351,332,861,891	434,573,126,587	624,694,336,150

PERHITUNGAN RECEIVABLE RURNOVER (RTO)

KODE	Rumus	Periode				
		2010	2011	2012	2013	2014
ADES	Penjualan	218,748	299,409	476,638	502,524	578,784
	Piutang rata-rata	416	524	667	755	793
	RTO	525.84	571.39	714.60	666.04	729.87
CEKA	Penjualan	718,204,875,108	1,394,152,938	1,719,814,548	2,531,881,182,546	3,701,868,790,192
	Piutang rata-rata	80,691,798,010	110,438,775,930	105,738,575,472	101,029,499,554	113,299,120,462
	RTO	8.90	0.01	0.02	25.06	32.67
DLTA	Penjualan	547,816,338	1,238,169,022,036	1,123,519,657,631	2,001,358,536	2,111,639,244
	Piutang rata-rata	146,368,176	178,582,995	162,366,217	133,520,110	165,932,298
	RTO	3.74	6,933.30	6,919.66	14.99	12.73
ICBP	Penjualan	17,960,120	19,367,155	21,574,792	25,094,681	30,022,463
	Piutang rata-rata	1,701,026	2,107,214	2,244,376	2,353,905	2,575,047
	RTO	10.56	9.19	9.61	10.66	11.66
INDF	Penjualan	38,403,360	45,332,256	50,059,427	57,731,998	63,594,452
	Piutang rata-rata	57,694	49,294	37,792	52,766	51,047
	RTO	665.64	919.63	1,324.60	1,094.11	1,245.80
MLBI	Penjualan	1,790,164	1,858,750	1,566,984	3,561,989	2,988,501
	Piutang rata-rata	154,040	239,042	214,248	246,306	353,929
	RTO	11.62	7.78	7.31	14.46	8.44
MYOR	Penjualan	7,224,164,991,859	9,453,865,992,878	10,510,625,669,832	12,018,837,133,337	14,169,088,278,238
	Piutang rata-rata	88,968,476	282,936,673	421,718,717	514,687,329	339,560,073
	RTO	81,199.15	33,413.36	24,923.31	23,351.73	41,727.78
PSDN	Penjualan	1,305,116,747,447	650,044,284,549	753,709,821,608	1,279,553,071,584	975,081,057,089
	Piutang rata-rata	35,540,631,337	66,992,726,810	64,058,538,631	68,005,205,250	79,462,365,997
	RTO	36.72	9.70	11.77	18.82	12.27
ROTI	Penjualan	612,192,357,641	813,342,078,952	1,190,825,893,340	1,505,519,937,691	1,880,262,901,697
	Piutang rata-rata	64,388,236,046	89,514,768,371	119,795,651,405	159,455,277,294	198,006,634,451
	RTO	9.51	9.09	9.94	9.44	9.50
ULTJ	Penjualan	1,880,411,473,916	2,102,383,741,532	2,809,851,307,439	3,460,231,249,075	3,916,789,366,723
	Piutang rata-rata	2,545,606,570	3,795,072,419	8,196,286,261	12,401,042,960	12,875,700,930
	RTO	738.69	553.98	342.82	279.03	304.20

PERHITUNGAN INVENTORY TURNOVER (ITO)

KODE	Rumus	Periode				
		2010	2011	2012	2013	2014
ADES	HPP	138,249	184,925	204,736	279,882	220,966
	Rata-rata Persediaan	7,788	23,727	56,779	79,690	88,631
	ITO	17.75	7.79	3.61	3.51	2.49
CEKA	HPP	634,746,201,685	1,040,848,239,096	955,696,220,119	2,306,891,044,163	3,478,089,661,187
	Rata-rata Persediaan	284,389,048,442	422,489,685,334	351,105,790,898	338,437,779,700	420,802,624,642
	ITO	2.23	2.46	2.72	6.82	8.27
DLTA	HPP	188,174,567	830,101,760	999,862,755	261,802,094	261,747,135
	Rata-rata Persediaan	74,952,205	83,908,683	95,261,339	161,915,472	182,522,502
	ITO	2.51	9.89	10.50	1.62	1.43
ICBP	HPP	12,993,217	14,335,896	15,796,183	18,668,990	21,962,609
	Rata-rata Persediaan	1,366,603	2,107,214	2,244,898	2,342,591	2,845,170
	ITO	9.51	6.80	7.04	7.97	7.72
INDF	HPP	25,932,908	33,104,064	36,610,218	42,017,559	46,544,646
	Rata-rata Persediaan	12,966,459	16,552,035	18,305,113	21,008,783	23,272,327
	ITO	2.00	2.00	2.00	2.00	2.00
MLBI	HPP	761,988	778,417	607,366	1,278,385	1,182,579
	Rata-rata Persediaan	5,167	3,582	2,185	1,953	6,243
	ITO	147	217	278	655	189
MYOR	HPP	5,517,778,681,917	7,795,454,967,722	8,165,009,551,392	9,096,171,291,553	11,633,862,469,470
	Rata-rata Persediaan	478,533,547,872	916,857,173,262	1,417,119,789,155	1,477,721,837,627	1,711,627,429,633
	ITO	11.53	8.50	5.76	6.16	6.80
PSDN	HPP	1,145,168,660,646	597,007,769,379	679,906,396,353	1,103,330,479,808	876,933,770,789
	Rata-rata Persediaan	179,584,483,232	158,521,965,584	194,482,725,131	221,797,458,280	188,771,020,679
	ITO	6.38	3.77	3.50	4.97	4.65
ROTI	HPP	323,167,484,228	433,938,241,813	634,412,985,295	806,917,558,963	978,850,415,303
	Rata-rata Persediaan	9,338,456,720	12,954,078,667	19,452,291,131	29,561,208,136	38,659,729,596
	ITO	34.61	33.50	32.61	27.30	25.32
ULTJ	HPP	1,288,167,519,944	1,476,677,453,814	1,908,109,047,237	2,446,448,128,599	2,979,799,459,658
	Rata-rata Persediaan	370,666,141,415	363,120,185,211	351,332,861,891	434,573,126,587	624,694,336,150
	ITO	3.48	4.07	5.43	5.63	4.77

PERHITUNGAN RERURN ON ASSET (ROA)

KODE	RUMUS	TAHUN				
		2010	2011	2012	2013	2014
ADES	Laba Bersih	31,659	25,868	83,376	55,656	31,021
	Total Aktiva	324,493	316,048	389,094	441,064	504,865
	ROA	0.10	0.08	0.21	0.13	0.06
CEKA	Laba Bersih	29,562,060,490	66,305,943,766	58,344,237,476	65,068,958,558	41,001,414,954
	Total Aktiva	850,469,914,144	823,360,918,368	1,027,692,718,504	1,069,627,299,747	128,415,037,341
	ROA	0.03	0.08	0.06	0.06	0.32
DLTA	Laba Bersih	139,566,900	151,715,042	213,421,077	270,498,062	288,073,462
	Total Aktiva	706,583,733	696,166,676	745,306,635	867,040,802	991,947,134
	ROA	0.20	0.22	0.29	0.31	0.29
ICBP	Laba Bersih	1,704,047	2,066,365	2,282,371	2,235,040	2,531,681
	Total Aktiva	13,361,313	15,222,857	17,753,480	21,267,470	24,910,211
	ROA	0.13	0.14	0.13	0.11	0.10
INDF	Laba Bersih	2,952,858	4,891,673	4,779,446	3,416,635	5,146,323
	Total Aktiva	47,275,955	53,585,933	59,324,207	78,092,789	85,938,885
	ROA	0.06	0.09	0.08	0.04	0.06
MLBI	Laba Bersih	21,021	1,220,813	1,152,048	1,171,229	794,883
	Total Aktiva	1,137,082	1,220,813	1,152,048	1,782,148	2,231,051
	ROA	0.02	1.00	1.00	0.66	0.36
MYOR	Laba Bersih	484,086,202,515	483,486,152,677	744,428,404,309	1,013,558,238,779	409,824,738,594
	Total Aktiva	4,399,191,135,535	6,599,845,533,328	8,302,506,241,903	9,710,223,454,000	10,291,108,029,334
	ROA	0.11	0.07	0.09	0.10	0.04
PSDN	Laba Bersih	25,623,404,271	7,563,145,189	12,703,059,881	21,322,248,834	28,175,252,332
	Total Aktiva	682,611,125,989	191,336,088,495	288,961,557,631	681,832,333,141	620,928,440,332
	ROA	0.04	0.04	0.04	0.03	0.05
ROTI	Laba Bersih	99,775,124,375	115,932,533,042	149,149,548,025	158,015,270,921	188,577,521,074
	Total Aktiva	568,265,341,826	759,136,918,500	1,204,944,681,223	1,822,689,047,108	2,142,894,276,216
	ROA	0.18	0.15	0.12	0.09	0.09
ULTJ	Laba Bersih	107,123,243,835	128,449,344,052	353,431,619,485	325,127,420,664	283,360,914,211
	Total Aktiva	2,006,595,762,260	2,180,516,519,057	2,420,793,382,029	2,811,620,982,142	2,917,083,567,355
	ROA	0.05	0.06	0.15	0.12	0.10

Regression

Variables Entered/Removed

Model	Variables Entered	Variables Removed	Method
1	ITO, RTO ^a		Enter

a. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.579 ^a	.335	.307	1.38857	1.877

a. Predictors: (Constant), ITO, RTO

b. Dependent Variable: ROA

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	45.754	2	22.877	11.865	.000 ^a
	Residual	90.621	47	1.928		
	Total	136.375	49			

a. Predictors: (Constant), ITO, RTO

b. Dependent Variable: ROA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.113	.491		2.266	.028
	RTO	.295	.074	.499	3.995	.000
	ITO	.123	.086	.179	2.430	.015

a. Dependent Variable: ROA

Coefficients^a

Model		Correlations			Collinearity Statistics	
		Zero-order	Partial	Part	Tolerance	VIF
1	RTO	.554	.504	.475	.906	1.103
	ITO	.331	.204	.170	.906	1.103

a. Dependent Variable: ROA

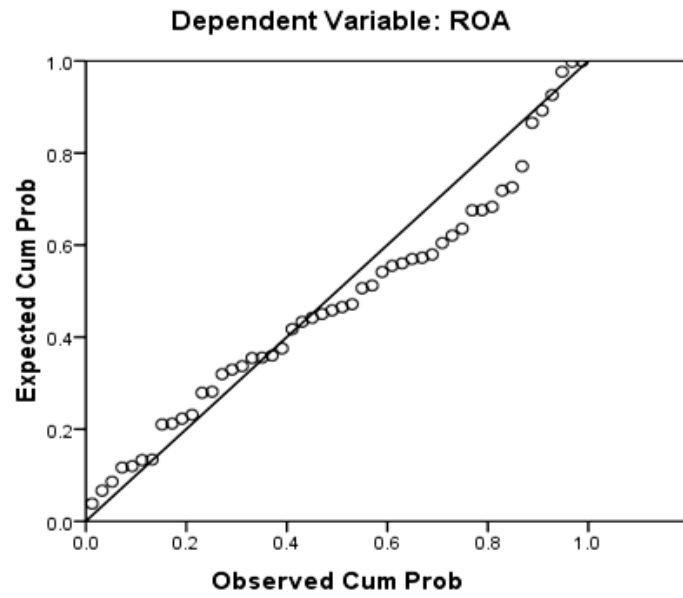
Collinearity Diagnostics^a

Model	Dimension	Variance Proportions				
		Eigenvalue	Condition Index	(Constant)	RTO	ITO
1	1	2.735	1.000	.02	.03	.02
	2	.159	4.151	.02	.80	.48
	3	.107	5.061	.96	.17	.49

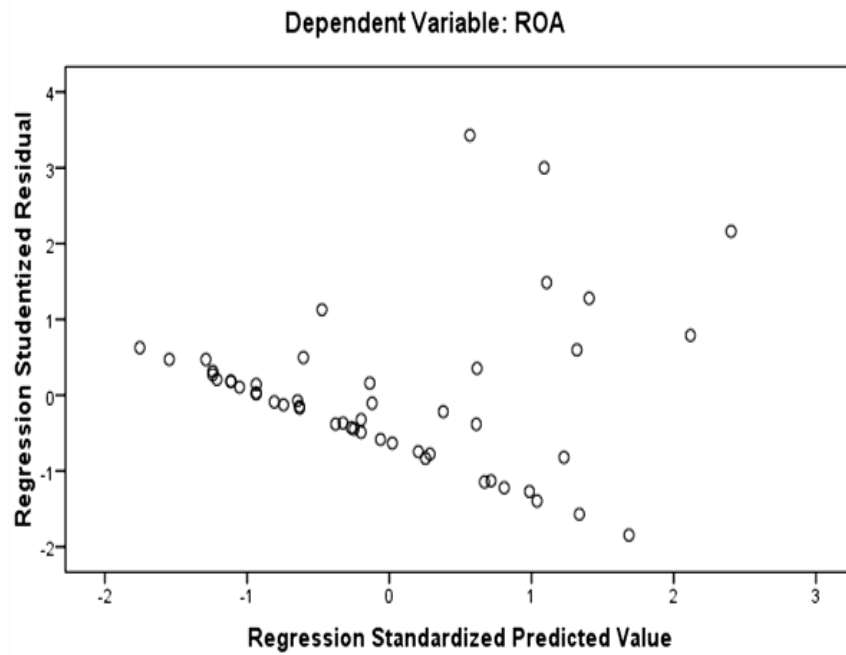
a. Dependent Variable: ROA

Charts

Normal P-P Plot of Regression Standardized Residual



Scatterplot



Ftabel dan Ttabel

F tabel

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
46	4.05	3.20	2.81	2.57	2.42	2.30	2.22	2.15	2.09	2.04	2.00	1.97	1.94	1.91	1.89
47	4.05	3.20	2.80	2.57	2.41	2.30	2.21	2.14	2.09	2.04	2.00	1.96	1.93	1.91	1.88
48	4.04	3.19	2.80	2.57	2.41	2.29	2.21	2.14	2.08	2.03	1.99	1.96	1.93	1.90	1.88
49	4.04	3.19	2.79	2.56	2.40	2.29	2.20	2.13	2.08	2.03	1.99	1.96	1.93	1.90	1.88
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03	1.99	1.95	1.92	1.89	1.87
51	4.03	3.18	2.79	2.55	2.40	2.28	2.20	2.13	2.07	2.02	1.98	1.95	1.92	1.89	1.87
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02	1.98	1.94	1.91	1.89	1.86
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01	1.97	1.93	1.90	1.88	1.85
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00	1.96	1.92	1.89	1.87	1.84
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00	1.96	1.92	1.89	1.86	1.84
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99	1.95	1.92	1.89	1.86	1.84
61	4.00	3.15	2.76	2.52	2.37	2.25	2.16	2.09	2.04	1.99	1.95	1.91	1.88	1.86	1.83
62	4.00	3.15	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.99	1.95	1.91	1.88	1.85	1.83
63	3.99	3.14	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
64	3.99	3.14	2.75	2.52	2.36	2.24	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
65	3.99	3.14	2.75	2.51	2.36	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.85	1.82
66	3.99	3.14	2.74	2.51	2.35	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.84	1.82

T tabel

df \ Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
	0.50	0.20	0.10	0.050	0.02	0.010	0.002
41	0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
42	0.68038	1.30204	1.68195	2.01808	2.41847	2.69807	3.29595
43	0.68024	1.30155	1.68107	2.01669	2.41625	2.69510	3.29089
44	0.68011	1.30109	1.68023	2.01537	2.41413	2.69228	3.28607
45	0.67998	1.30065	1.67943	2.01410	2.41212	2.68959	3.28148
46	0.67986	1.30023	1.67866	2.01290	2.41019	2.68701	3.27710
47	0.67975	1.29982	1.67793	2.01174	2.40835	2.68456	3.27291
48	0.67964	1.29944	1.67722	2.01063	2.40658	2.68220	3.26891
49	0.67953	1.29907	1.67655	2.00958	2.40489	2.67995	3.26508
50	0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52	0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.67356	2.00488	2.39741	2.66998	3.24815
55	0.67898	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.23948
58	0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61	0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63	0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65	0.67828	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041



BERITA ACARA BIMBINGAN SKRIPSI

Nama / No.HP	: LAILATUL CHASANAH	JUDUL Skripsi:	EFEKTIVITAS PERDUTARAAN PUNJANG
NIRM / No.Reg	: 20111220031		DAN PERSEDIAAN TERHADAP PROFITABILITAS
Program Studi	: AKUNTANSI		PERUSAHAAN PADA PT. INDOFOOD SUKSES MAKUR, Tbk
Tanggal Ujian /Seminar Proposal	:		PERIODE 2010-2014
Tanggal Disetujui Skripsi sudah layak Uji	:		

DOSEN PEMBIMBING I Agus Subandono, SE, MM

DOSEN PEMBIMBING II Didi F. SE, M.Si

TANGGAL	MATERI PERKEMBANGAN BIMBINGAN	PARAF	TANGGAL	MATERI PERKEMBANGAN BIMBINGAN	PARAF
5/5/15	Konsultasi Proposal Skripsi	<i>[Signature]</i>	14/5/15	bagi G.O.L. D. II ole	<i>[Signature]</i>
12/5/15	Pengajuan Proposal Skripsi - Revisi Revisi dan Belajar lebih dahulu	<i>[Signature]</i>	17/5/15	Revisi Revisi perpis A.B.I, D. II, perbaikan Evaluasi dan Revisi	<i>[Signature]</i>
9/6/15	kelas Revisi perbaikan dan penulisan	<i>[Signature]</i>	15/5/15	1. Revisi 1 x Log. Ran 2. Revisi	<i>[Signature]</i>
-	Revisi Revisi dan Revisi	<i>[Signature]</i>		1. Revisi Revisi 2. Revisi	<i>[Signature]</i>

DOSEN PEMBIMBING I

DOSEN PEMBIMBING II

23/1/2015	ACC dan Depo, Perilaku	23/1	28/6	ACC Laporan Susptn	✓
7	100% 1x				
19/1/2015	Renn: Sub IV, 3 dan Laporan	23/1	3/6	Perbaikan Perbaikan	✓
	Sehari sebelum			Susunan	
7/8/2015	ACC Top Dikirim	23/1	3/10	Pengajuan Sub IV dan V	✓
				Revisi: "jelas Susptn"	
				Diganti → "Kembali pengajuan"	
			6/10/15	Silang revisi jukla	✓
				- Revisi - awal Agustus	
				Selanjutnya / bila yg & ini	
				- Buat Diagram H1, H2, H3	✓
				(V) Perbaikan	
			20/8 - 15	ACC Unsur dan Wp	✓
			27/8 - 15		

Dosen Pembimbing I

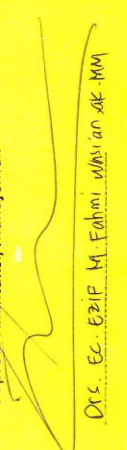
Dosen Pembimbing II

Kaprodak Akuntansi/Manajemen

Mengetahui,
Dekan


Dr. Daido Fakhri, S.E., M.Si


Dr. Ezzif M. Fahmi, M.M., S.E., M.M.


Dr. Anand Nugraha, D.S., M.Si, AK



UNIVERSITAS MUHAMMADIYAH SURABAYA

Jl Sutorejo No 59 Surabaya

PANITIA UJIAN SKRIPSI STRATA - 1 (S-1)
FAKULTAS EKONOMI

DAFTAR PERBAIKAN SKRIPSI

Nama Mahasiswa : Lailatul Chasanah
Noreg Mahasiswa : 20111220030
Jurusan : AKUNTANSI
Hari/Tanggal : Senin, 24 Agustus 2015

Kami telah menyetujui perbaikan/refisi atas skripsi mahasiswa tersebut diatas

Nama Penguji	Tanda Tangan	Tanggal
Drs. Agus Soebandoro, MM		30/8-15
Dr. Didin Fatihuddin, SE, M.Si.		31/8 2015
Drs Ec Sjamsul Hidayat, Ak, M.Si.		4/9 2015

Catatan

Setiap Mahasiswa membuat rangkap 3



UNIVERSITAS MUHAMMADIYAH SURABAYA

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ENDORSEMENT LETTER

680/PB-UMS/EL/IX/2015

This letter is to certify that the abstract of the thesis below

Title : Effectiveness of Receivable and Inventory Turnover on Profitability (ROA) in Food and Beverage Listed on the Stock Exchange from 2010 till 2014
Student's name : Lailatul Chasanah
Reg. Number : 20111220031
Department : S1 Akuntansi

has been endorsed by Pusat Bahasa *UMSurabaya* for further approval by the examining committee of the faculty.



Surabaya, 16 September 2015

Sulton Dedi Wijaya, S.Pd



UNIVERSITAS MUHAMMADIYAH SURABAYA

FAKULTAS EKONOMI

Program Studi : Manajemen - Akuntansi

TERAKREDITASI BAN - PT

Jl. Sutorejo No. 59 Surabaya Telp. (031) 3811966-3811967, Fax. (031) 3813097

Nomor : 374/II.3.AU/A/FE/IX/2015

Lamp : -

Hal : **PERMOHONAN IJIN PENELITIAN UNTUK SKRIPSI**

Kepada :

Yth. Pimpinan BEI (Bursa Efek Indonesia)
Di Tempat

Assalamu'alaikum Wr.Wb.

Dengan hormat, semoga Allah SWT senantiasa memberikan kekuatan kepada kita untuk dapat melaksanakan tugas dan kewajiban kita sebagai hamba Allah SWT.

Kami selaku Dekan Fakultas Ekonomi Universitas Muhammadiyah Surabaya mengajukan permohonan agar mahasiswa kami dengan identitas dibawah ini mendapatkan kesempatan untuk mengadakan penelitian di Lembaga/Institusi yang Bapak/Ibu pimpin.

Adapun maksud dari penelitian tersebut adalah untuk memperoleh informasi/data sesuai dengan judul skripsi yang telah kami setuju.

Identitas mahasiswa yang akan meneliti :

Nama/NIM : Lailatul Chasanah / 20111220031
Fakultas/Prodi : Ekonomi / Akuntansi
Alamat : Jl. Sidokapasan X/22, Surabaya
No. Handphone : 085606189817
JudulSkripsi : Efektivitas Perputaran Piutang Dan Persediaan Terhadap Profitabilitas (ROA) Pada Perusahaan Food And Beverage Yang Terdaftar Di BEI Periode 2010 s/d 2014

Demikian permohonan kami, atas perhatian dan perkenannya disampaikan banyak terima kasih.

Wassalamu'alaikum Wr.Wb.

Surabaya, 04 September 2015

Wakil Dekan I,



Andi Wardhana, SH.,M.Si

FORMULIR KETERANGAN

Nomor : Form-Riset-01129/BEI.EDU/09-2015
Tanggal : 22 September 2015

Kepada Yth. : Andi Wardhana, SH., M.Si.
Wakil Dekan Fakultas Ekonomi
Universitas Muhammadiyah Surabaya

Alamat : Jl. Sutorejo No. 59 Surabaya

Dengan ini kami menerangkan bahwa mahasiswa di bawah ini:

Nama : Lailatul Chasanah
NIM : 20111220031
Jurusan : S1 Akuntansi

Telah menggunakan data-data yang tersedia di Bursa Efek Indonesia (BEI) untuk penyusunan Skripsi dengan judul "**Efektivitas Perputaran Piutang dan Persediaan Terhadap Profitabilitas (ROA) pada Perusahaan Food and Beverage yang Terdaftar di BEI Periode 2010 s.d 2014**".

Selanjutnya mohon untuk mengirimkan 1 (satu) copy skripsi tersebut sebagai bukti bagi kami dan untuk melengkapi Referensi Penelitian di Pasar Modal Indonesia.

Hormat kami,



Nur Harjantie
Indonesia Stock Exchange

Kepala Unit Edukasi dan Informasi Area 2