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LAMPIRAN

Lampiran 1. Populasi dan Sampel Penelitian

Populasi Penelitian

NO.	KODE	NAMA PERUSAHAAN
1	ADES	Akasha Wira Internasional Tbk
2	ALSA	Tiga Pilar Sejati Food Tbk
3	ALTO	Tri Banyan Tirta Tbk
4	BTEK	Bumi Teknokultura Unggul Tbk
5	BUDI	Budi Strach & Sweetener Tbk
6	CAMP	Campina Ice Cream Industry Tbk
7	CEKA	Wilmar Cahaya Indonesia Tbk
8	CLEO	Sariguna Primatirta Tbk
9	COC	Wahana Interfood Nusantara Tbk
10	DLTA	Delta Djakarta Tbk
11	FOOD	Sentra Food Indonesia Tbk
12	GOOD	Garudafood Putra Putri Jaya Tbk
13	HOKI	Buyung Poetra Sembada Tbk
14	ICBP	Indofood CBP Sukses Makmur Tbk
15	IIKP	Inti Agri Resources Tbk
16	INDF	Indofood Sukses Makmur
17	KEJU	Mulia Boga Raya Tbk
18	MGNA	Magna Investama Mandiri Tbk
19	MLBI	Multi Bintang Indonesia
20	MYOR	Mayora Indah Tbk
21	PANI	Pratama Abdi Nusa Industri Tbk
22	PCAR	Prima Cakrawala Abadi Tbk
23	PSDN	Prasidha Aneka Niaga Tbk
24	PSGO	Palma Serasih Tbk
25	ROTI	Nippon Indosari Corpindo Tbk
26	SKBM	Sekar Bumi Tbk

27	SKLT	Sekar Laut Tbk
28	STTP	Siantar Top Tbk
29	TBLA	Tunas Baru Lampung Tbk
30	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk

Lampiran 2. Data Variabel Penelitian

No.	Kode	Tahun	Arus Kas Operasi Y	Laba Kotor X1	Laba Operasi X2	Laba Bersih X3	Perubahan Piutang X4
1	ADES	2015	26,040,000,000	339,702,000,000	44,175,000,000	32,839,000,000	21,467,000,000
		2016	119,156,000,000	459,835,000,000	61,636,000,000	55,951,000,000	27,227,000,000
		2017	87,199,000,000	438,944,000,000	51,095,000,000	38,242,000,000	-12,014,000,000
		2018	146,588,000,000	389,090,000,000	70,060,000,000	52,958,000,000	-8,732,000,000
		2019	184,178,000,000	417,049,000,000	110,179,000,000	83,885,000,000	2,542,000,000
2	BUDI	2015	96,860,000,000	220,581,000,000	52,125,000,000	21,072,000,000	395,780,000,000
		2016	267,744,000,000	274,260,000,000	52,832,000,000	38,624,000,000	-580,473,000,000
		2017	69,255,000,000	347,799,000,000	61,016,000,000	45,691,000,000	109,536,000,000
		2018	271,140,000,000	350,073,000,000	71,781,000,000	50,467,000,000	179,221,000,000
		2019	26,016,000,000	380,876,000,000	83,905,000,000	64,021,000,000	-58,403,000,000
3	CEKA	2015	168,614,370,234	298,889,419,802	167,545,451,595	106,549,446,980	-27,925,361,940
		2016	176,087,317,362	434,938,508,827	318,559,366,987	249,697,013,626	62,364,278,825
		2017	208,851,008,007	284,279,618,715	160,979,863,453	107,420,886,839	73,475,425,035
		2018	287,259,686,428	274,351,033,019	136,839,635,762	92,649,656,775	-79,135,277,884
		2019	453,147,999,966	365,362,259,989	285,132,249,695	215,459,200,242	-39,649,055,957
4	DLTA	2015	246,625,414,000	466,353,551,000	250,197,742,000	192,045,199,000	-66,030,650,000
		2016	259,851,506,000	540,881,980,000	327,047,654,000	254,509,268,000	118,002,000
		2017	342,202,126,000	574,271,361,000	369,012,853,000	279,772,635,000	-2,377,731,000
		2018	342,493,551,000	651,285,239,000	441,248,118,000	338,129,985,000	-110,514,819,000
		2019	274,364,533,000	596,696,030,000	412,437,215,000	317,815,177,000	-1,651,202,000
5	HOKI	2015	102,179,164,786	98,928,193,444	37,783,990,526	53,277,179,196	7,110,049,912
		2016	23,774,545,294	168,839,331,461	72,186,108,446	43,822,031,348	72,480,641,292
		2017	115,201,632,290	164,943,245,188	72,940,291,987	47,964,112,940	122,570,458,563
		2018	7,395,470,836	202,397,742,620	128,846,079,052	90,195,136,265	10,903,674,950
		2019	105,224,199,992	240,521,135,082	159,504,296,665	103,723,133,972	-11,723,133,972
6	ICBP	2015	3,485,533,000,000	9,619,137,000,000	3,992,132,000,000	2,923,148,000,000	490,536,000,000
		2016	4,584,964,000,000	10,768,481,000,000	4,989,254,000,000	3,631,301,000,000	537,415,000,000
		2017	5,584,964,000,000	11,058,836,000,000	5,206,461,000,000	3,543,173,000,000	156,781,000,000
		2018	4,653,375,000,000	12,265,550,000,000	6,446,785,000,000	4,658,781,000,000	230,965,000,000
		2019	7,398,161,000,000	14,404,013,000,000	7,436,972,000,000	5,360,029,000,000	-78,901,000,000
7	INDF	2015	4,213,613,000,000	17,258,058,000,000	7,362,895,000,000	3,709,501,000,000	700,747,000,000
		2016	7,175,603,000,000	19,337,607,000,000	8,285,007,000,000	5,266,906,000,000	361,032,000,000
		2017	6,507,803,000,000	19,868,522,000,000	8,747,502,000,000	5,145,063,000,000	422,887,000,000
		2018	5,935,829,000,000	20,212,005,000,000	9,143,020,000,000	4,961,851,000,000	362,238,000,000
		2019	13,344,494,000,000	22,716,361,000,000	9,831,024,000,000	5,902,729,000,000	4,062,000,000

8	MLBI	2015	919,232,000,000	1,561,413,000,000	675,572,000,000	496,909,000,000	-172,280,000,000
		2016	1,248,469,000,000	2,147,744,000,000	1,320,186,000,000	982,129,000,000	79,809,000,000
		2017	1,331,611,000,000	1,322,067,000,000	1,780,020,000,000	2,271,704,000,000	282,817,000,000
		2018	1,412,515,000,000	2,210,051,000,000	1,654,797,000,000	1,224,807,000,000	33,246,000,000
		2019	1,334,524,000,000	2,285,054,000,000	1,644,594,000,000	1,207,074,000,000	255,008,000,000
9	ROTI	2015	555,511,840,614	1,154,990,279,069	453,658,490,001	270,538,700,440	35,365,654,263
		2016	414,702,426,418	1,301,088,371,208	443,044,977,388	279,777,368,831	31,709,611,469
		2017	370,617,213,073	1,307,930,827,052	257,164,701,194	135,364,021,139	44,536,143,716
		2018	295,922,456,326	1,492,213,107,219	194,414,713,941	127,171,436,363	88,032,323,626
		2019	479,788,528,325	1,849,435,889,156	356,929,646,877	236,518,557,420	68,623,246,825
10	SKBM	2015	62,469,996,482	174,998,606,775	64,528,619,400	40,150,568,621	-14,826,607,765
		2016	-33,834,235,357	186,037,045,425	57,968,902,334	22,545,456,050	63,796,665,911
		2017	-98,662,799,904	186,165,342,708	51,846,949,649	25,880,464,791	42,415,087,668
		2018	-55,800,390,845	225,606,844,655	46,038,083,536	15,954,632,472	45,203,852,539
		2019	-80,895,531,759	267,054,537,030	47,598,667,064	957,169,058	32,217,515,410
11	SKLT	2015	29,666,923,359	183,921,913,125	33,586,321,507	20,066,791,849	-980,511,703
		2016	1,641,040,298	214,518,332,233	33,606,710,221	20,646,121,074	539,961,917
		2017	2,153,248,753	237,003,886,568	41,293,729,217	22,970,715,348	2,651,278,064
		2018	14,653,378,405	267,314,915,155	54,165,842,691	31,954,131,252	1,038,733,266
		2019	55,384,490,789	323,916,167,231	81,239,621,435	44,943,627,900	-935,225,116
12	STTP	2015	194,843,122,728	532,006,746,790	232,005,398,773	185,705,201,171	29,473,163,902
		2016	167,450,246,168	549,237,378,621	217,746,308,540	174,176,717,866	72,142,400,451
		2017	301,239,769,296	613,459,658,888	288,545,819,603	216,024,079,834	9,152,263,425
		2018	245,006,975,842	619,688,397,329	324,694,650,175	255,088,889,019	52,081,183,000
		2019	499,922,010,752	953,032,903,298	607,043,293,422	482,590,522,840	119,435,909,386
13	TBLA	2015	383,109,000,000	1,170,478,000,000	263,214,000,000	200,783,000,000	86,008,000,000
		2016	381,906,000,000	1,625,325,000,000	802,712,000,000	621,011,000,000	334,956,000,000
		2017	1,917,900,000,000	2,265,623,000,000	1,244,596,000,000	954,357,000,000	505,744,000,000
		2018	84,833,000,000	2,302,760,000,000	1,043,045,000,000	764,380,000,000	385,150,000,000
		2019	1,125,423,000,000	2,094,793,000,000	905,158,000,000	661,034,000,000	-173,385,000,000
14	ULTJ	2015	669,463,282,892	132,489,122,282	692,865,656,136	523,100,215,029	53,027,481,490
		2016	779,109,000,000	1,633,105,000,000	888,987,000,000	709,826,000,000	14,293,457,706
		2017	1,072,516,000,000	1,822,878,000,000	959,334,000,000	711,681,000,000	42,206,000,000
		2018	575,823,000,000	1,956,276,000,000	892,565,000,000	701,607,000,000	25,869,000,000
		2019	1,096,817,000,000	2,349,718,000,000	1,264,394,000,000	1,035,865,000,000	82,220,000,000

Lampiran 3. Statistik Deskriptif

Hasil Statistik Deskriptif

Date: 01/10/21
 Time: 13:33
 Sample: 2015 2019

	OCF	X1	X2	X3	X4
Mean	1.21E+12	2.94E+12	1.36E+12	9.11E+11	8.33E+10
Median	2.81E+11	5.62E+11	2.87E+11	2.16E+11	3.43E+10
Maximum	1.33E+13	2.27E+13	9.83E+12	5.90E+12	7.01E+11
Minimum	-9.87E+10	9.89E+10	3.36E+10	9.57E+08	-5.80E+11
Std. Dev.	2.35E+12	5.57E+12	2.51E+12	1.57E+12	1.89E+11
Skewness	2.949737	2.355331	2.226590	2.031240	0.614342
Kurtosis	12.70432	7.235777	6.595052	5.735829	5.871643
Jarque-Bera Probability	376.1848 0.000000	117.0521 0.000000	95.53603 0.000000	69.96646 0.000000	28.45500 0.000001
Sum	8.50E+13	2.06E+14	9.54E+13	6.38E+13	5.83E+12
Sum Sq. Dev.	3.82E+26	2.14E+27	4.36E+26	1.70E+26	2.45E+24
Observations	70	70	70	70	70
Date: 01/10/21 Time: 13:33					

Lampiran 4. Hasil Metode Estimasi Regresi Data Panel

Hasil Regresi Data Panel Model *Common Effect* (CEM)

Dependent Variable: OCF
 Method: Panel Least Squares
 Date: 01/10/21 Time: 13:02
 Sample: 2015 2019
 Periods included: 5
 Cross-sections included: 14
 Total panel (balanced) observations: 70

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-1.56E+10	9.00E+10	-0.173686	0.8627
X1	0.505846	0.154210	3.280252	0.0017
X2	-1.122643	0.541000	-2.075127	0.0419
X3	1.572818	0.406920	3.865181	0.0003
X4	-1.936039	0.461242	-4.197445	0.0001
R-squared	0.932982	Mean dependent var		1.21E+12
Adjusted R-squared	0.928858	S.D. dependent var		2.35E+12
S.E. of regression	6.27E+11	Akaike info criterion		57.23637
Sum squared resid	2.56E+25	Schwarz criterion		57.39698
Log likelihood	-1998.273	Hannan-Quinn criter.		57.30016
F-statistic	226.2239	Durbin-Watson stat		2.004115
Prob(F-statistic)	0.000000			

(Lanjutan Lampiran 4)

Hasil Regresi Data Panel Model *Fixed Effect Model* (FEM)

Dependent Variable: OCF
 Method: Panel Least Squares
 Date: 01/10/21 Time: 13:06
 Sample: 2015 2019
 Periods included: 5
 Cross-sections included: 14
 Total panel (balanced) observations: 70

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-1.62551	3.94557	-4.110558	0.0001
X1	1.314427	0.252235	5.211112	0.0000
X2	-1.639289	0.606173	-2.704325	0.0092
X3	1.390761	0.523959	2.654334	0.0105
X4	-0.821597	0.551301	-1.490288	0.1422

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.951553	Mean dependent var	1.21E+12
Adjusted R-squared	0.935715	S.D. dependent var	2.35E+12
S.E. of regression	5.96E+11	Akaike info criterion	57.28331
Sum squared resid	1.85E+25	Schwarz criterion	57.86149
Log likelihood	-1986.916	Hannan-Quinn criter.	57.51297
F-statistic	60.07919	Durbin-Watson stat	2.007257
Prob(F-statistic)	0.000000		

(Lanjutan Lampiran 4)

Hasil Regresi Data Panel Model *Random Effect Model*(REM)

Dependent Variable: OCF
 Method: Panel EGLS (Cross-section random effects)
 Date: 01/10/21 Time: 13:22
 Sample: 2015 2019
 Periods included: 5
 Cross-sections included: 14
 Total panel (balanced) observations: 70
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-1.56E+10	8.56E+10	-0.182714	0.8556
X1	0.505846	0.146590	3.450759	0.0010
X2	-1.122643	0.514268	-2.182991	0.0327
X3	1.572818	0.386813	4.066092	0.0001
X4	-1.936039	0.438452	-4.415628	0.0000

Effects Specification		S.D.	Rho
Cross-section random		0.000000	0.0000
Idiosyncratic random		5.96E+11	1.0000

Weighted Statistics			
R-squared	0.932982	Mean dependent var	1.21E+12
Adjusted R-squared	0.928858	S.D. dependent var	2.35E+12
S.E. of regression	6.27E+11	Sum squared resid	2.56E+25
F-statistic	226.2239	Durbin-Watson stat	2.004115
Prob(F-statistic)	0.000000		

Unweighted Statistics			
R-squared	0.932982	Mean dependent var	1.21E+12
Sum squared resid	2.56E+25	Durbin-Watson stat	2.004115

Lampiran 5. Hasil Pengujian *Likelihood Ratio Test* (Chow Test)

Hasil *Likelihood Ratio Test* (Uji Chow)

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	1.533308	(13,52)	0.0370
Cross-section Chi-square	22.714399	13	0.0452

Cross-section fixed effects test equation:

Dependent Variable: OCF

Method: Panel Least Squares

Date: 01/10/21 Time: 13:17

Sample: 2015 2019

Periods included: 5

Cross-sections included: 14

Total panel (balanced) observations: 70

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-1.56E+10	9.00E+10	-0.173686	0.8627
X1	0.505846	0.154210	3.280252	0.0017
X2	-1.122643	0.541000	-2.075127	0.0419
X3	1.572818	0.406920	3.865181	0.0003
X4	-1.936039	0.461242	-4.197445	0.0001
R-squared	0.932982	Mean dependent var		1.21E+12
Adjusted R-squared	0.928858	S.D. dependent var		2.35E+12
S.E. of regression	6.27E+11	Akaike info criterion		57.23637
Sum squared resid	2.56E+25	Schwarz criterion		57.39698
Log likelihood	-1998.273	Hannan-Quinn criter.		57.30016
F-statistic	226.2239	Durbin-Watson stat		2.004115
Prob(F-statistic)	0.000000			

Lampiran 6. Hasil Pengujian Hausman Test

Hasil Uji Hausman

Correlated Random Effects - Hausman Test

Equation: Untitled

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	19.641243	4	0.0006

** WARNING: estimated cross-section random effects variance is zero.

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
X1	1.314427	0.505846	0.042134	0.0001
X2	-1.639289	-1.122643	0.102974	0.1074
X3	1.390761	1.572818	0.124908	0.6065
X4	-0.821597	-1.936039	0.111693	0.0009

Cross-section random effects test equation:

Dependent Variable: OCF

Method: Panel Least Squares

Date: 01/10/21 Time: 13:25

Sample: 2015 2019

Periods included: 5

Cross-sections included: 14

Total panel (balanced) observations: 70

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-1.62551	3.94557	-4.110558	0.0001
X1	1.314427	0.252235	5.211112	0.0000
X2	-1.639289	0.606173	-2.704325	0.0092
X3	1.390761	0.523959	2.654334	0.0105
X4	-0.821597	0.551301	-1.490288	0.1422

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.951553	Mean dependent var	1.21E+12
Adjusted R-squared	0.935715	S.D. dependent var	2.35E+12
S.E. of regression	5.96E+11	Akaike info criterion	57.28331
Sum squared resid	1.85E+25	Schwarz criterion	57.86149
Log likelihood	-1986.916	Hannan-Quinn criter.	57.51297
F-statistic	60.07919	Durbin-Watson stat	2.007257
Prob(F-statistic)	0.000000		

Lampiran 7. Hasil Analisis Regresi Data Panel**Hasil Analisis Regresi Data Panel**

Dependent Variable: OCF
Method: Panel Least Squares
Date: 01/10/20 Time: 13:06
Sample: 2015 2019
Periods included: 5
Cross-sections included: 14
Total panel (balanced) observations: 70

Variable	Coefficient	Std. Error	t-Statistic	Prob.
Laba_Kotor	1.314427	0.252235	5.211112	0.0000
Laba_Operasi	-1.639289	0.606173	-2.704325	0.0092
Laba_Bersih	1.390761	0.523959	2.654334	0.0105
Perubahan_Piutang	-0.821597	0.551301	-1.490288	0.1422
C	-1.62551	3.94557	-4.110558	0.0001

Lampiran 8. Hasil Uji Koefisien Determinasi (R^2)

Hasil Uji Koefisien Determinasi

Dependent Variable: OCF
 Method: Panel Least Squares
 Date: 01/10/21 Time: 13:06
 Sample: 2015 2019
 Periods included: 5
 Cross-sections included: 14
 Total panel (balanced) observations: 70

R-squared	0.951553	Mean dependent var	1.21E+12
Adjusted R-squared	0.935715	S.D. dependent var	2.35E+12
S.E. of regression	5.96E+11	Akaike info criterion	57.28331
Sum squared resid	1.85E+25	Schwarz criterion	57.86149
Log likelihood	-1986.916	Hannan-Quinn criter.	57.51297
F-statistic	60.07919	Durbin-Watson stat	2.007257
Prob(F-statistic)	0.000000		

Lampiran 9. Hasil Regresi Uji Statistik t**Hasil Regresi Uji Statistik t-variabel Laba Kotor**

Dependent Variable: OCF
 Method: Panel Least Squares
 Date: 01/10/21 Time: 13:06
 Sample: 2015 2019
 Periods included: 5
 Cross-sections included: 14
 Total panel (balanced) observations: 70

Variable	Coefficient	Std. Error	t-Statistic	Prob.
Laba_Kotor	1.314427	0.252235	5.211112	0.0000
C	-1.62551	3.94557	-4.110558	0.0001

Hasil Regresi Uji Statistik t-variabel Laba Operasi

Dependent Variable: OCF
 Method: Panel Least Squares
 Date: 01/10/21 Time: 13:06
 Sample: 2015 2019
 Periods included: 5
 Cross-sections included: 14
 Total panel (balanced) observations: 70

Variable	Coefficient	Std. Error	t-Statistic	Prob.
Laba_Operasi	-1.639289	0.606173	-2.704325	0.0092
C	-1.62551	3.94557	-4.110558	0.0001

Hasil Regresi Uji Statistik t-variabel Laba Bersih

Dependent Variable: OCF
 Method: Panel Least Squares
 Date: 01/10/21 Time: 13:06
 Sample: 2015 2019
 Periods included: 5
 Cross-sections included: 14
 Total panel (balanced) observations: 70

Variable	Coefficient	Std. Error	t-Statistic	Prob.
Laba_Bersih	1.390761	0.523959	2.654334	0.0105
C	-1.62551	3.94557	-4.110558	0.0001

Hasil Regresi Uji Statistik t-variabel Perubahan Piutang

Dependent Variable: OCF
 Method: Panel Least Squares
 Date: 01/10/21 Time: 13:06
 Sample: 2015 2019
 Periods included: 5
 Cross-sections included: 14
 Total panel (balanced) observations: 70

Variable	Coefficient	Std. Error	t-Statistic	Prob.
Perubahan_Piutang	-0.821597	0.551301	-1.490288	0.1422
C	-1.62551	3.94557	-4.110558	0.0001

SURAT KETERANGAN RISET

Yang bertandatangan dibawah ini :

Nama : Fitriya Permana Sari

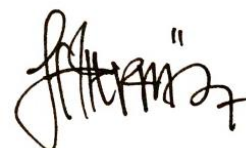
NPM : 11160000123

Jurusan : S-1 Akuntansi

Dengan ini menyatakan bahwa saya telah menyelesaikan penyusunan skripsi yang berjudul **“FAKTOR-FAKTOR YANG MEMPENGARUHI PREDIKSI ARUS KAS OPERASI MASA DEPAN. Studi Empiris Perusahaan *Consummer Good Industry* yang terdaftar di Bursa Efek Indonesia tahun 2015-2019”** dengan mengunduh data pada *website* Bursa Efek Indonesia untuk pemenuhan data yang dilakukan sesuai hasil penelitian dengan menggunakan program aplikasi *evIEWS* versi 10.0. *Website* yang digunakan peneliti untuk mengakses data laporan keuangan dan laporan tahunan perusahaan *Consummer Good Industry* adalah www.idx.co.id.

Demikian surat keterangan ini saya buat dengan sebenarnya dan sebagaimana mestinya.

Jakarta, 11 September 2020



Fitriya Permana Sari

DAFTAR RIWAYAT HIDUP PENELITI

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Pendidikan Formal

SD Negeri Kali Abang Tengah VIII : Lulus Tahun 2008
SMP Negeri 3 Babelan : Lulus Tahun 2011
SMK Taman Harapan : Lulus Tahun 2014
STIE Indonesia, Jakarta : Tahun 2016 sampai sekarang