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LAMPIRAN

Lampiran 1 : Lembar Persetujuan

LEMBAR PERSETUJUAN

Skripsi ini telah disetujui oleh dosen pembimbing dan layak untuk diuji :

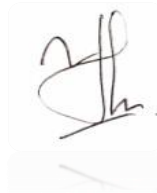
Tanggal : 24 Mei 2021

Dosen Pembimbing I,



Dr. Untung Lasiyono, S.E., M.Si.
NIP/NPP. 9102331/DY

Dosen Pembimbing II,



Yuli Kurnia Firdausia, S.E., M.Ak.
NIP/NPP. 1507731/DY

Lembar 2 : Berita Acara Bimbingan Skripsi



UNIVERSITAS PGRI ADI BUANA SURABAYA FAKULTAS EKONOMI dan BISNIS

Kampus : Jl. DukuhMenanggal XII/4 , Telp- Fax. 031-8281183 Surabaya 60234

Website : <http://www.unipasby.ac.id>

BERITA ACARA BIMBINGAN SKRIPSI

Nama : Lusy Wulandari
NIM : 171600051
Program Studi : Akuntansi
Tanggal Mengajukan Skripsi : 21 Oktober 2020
Judul Skripsi : ANALISIS PENGARUH TINGKAT INFLASI, NILAI
TUKAR RUPIAH, DAN MODAL KERJA TERHADAP
LABA PERUSAHAAN INDUSTRI FARMASI YANG GROPUBLIK DIINDONESIA
Dosen Pembimbing : 1. Dr. Untung Lasyono, S.E., M.Si.
2. Yuli Kurnia Firdausia, S.E., M.Ak.

No	Tanggal	Paraf Pembimbing I	Paraf Pembimbing II	Uraian / Kegiatan
1	21/10/20			Pengajuan Judul (ACC)
2	25/10/20			Matriks (ACC)
3	29/10/20			BAB I (Revisi)
4	15/11/20			BAB I (ACC)
5	06/12/20			BAB II, III (Revisi)
6	28/12/20			BAB II, III (ACC)
7	04/03/21			BAB IV, V (Revisi)
8	26/03/21			BAB IV, V (ACC)

Tanggal selesai menulis skripsi : 18 April 2021

Telah diuji dengan nilai :

Pembimbing I,



Dr. Untung Lasiyono, S.E., M.Si.
NIP/NPP. 9102331/DY

Surabaya, 19 April 2021

Pembimbing II,



Yuli Kurnia Firdausia, S.E., M.Ak.
NIP/NPP. 1507731/DY

Lembar 3 : Berita Acara Bimbingan Revisi Skripsi



UNIVERSITAS PGRI ADI BUANA SURABAYA FAKULTAS EKONOMI dan BISNIS

Kampus : Jl. DukuhMenanggal XII/4 , Telp- Fax. 031-8281183 Surabaya 60234

Website : <http://www.unipasby.ac.id>

BERITA ACARA **BIMBINGAN REVISI SKRIPSI**

Nama : Lusy Wulandari
NIM/Program Studi : 171600051
Judul Skripsi : ANALISIS PENGARUH TINGKAT INFLASI, NILAI TUKAR
RUPIAH, DAN MODAL KERJA TERHADAP LABA
PERUSAHAAN INDUSTRI FARMASI YANG GO PUBLIK
DI INDONESIA
Tanggal Ujian Skripsi : 4 Juli 2021
Penguji : 1. Dr. Moh Afrizal Miradji, SE,Ak,MSA,CA,ACPA
2. Rina Fariana., S.E., Ak., M.A

No	Tanggal	Materi Konsultasi	Paraf Penguji
1	12/07/2021	Bab I Latar Belakang, Sumber Kutipan	Azul
2	12/07/2021	Bab II Buat Tabel Persamaan dan Perbedaan Penelitian Terdahulu, Sumber Kutipan	Azul
3	12/07/2021	Bab III Sumber Kutipan	Azul
4	12/07/2021	Bab IV Sumber Kutipan	Azul
5	13/07/2021	Bab I Penulisan Kutipan, Sumber Kutipan	
6	13/07/2021	Bab II Penelitian Terdahulu, Penulisan Kutipan	
7			
8			

Penguji I,

Dr. Moh Afrizal Miradji, SE,Ak,MSA,CA,ACPA

Surabaya, _____
Penguji II,

Rina Fariana., S.E., Ak., M.A

Lampiran 4 : Hasil Olah Data SPSS

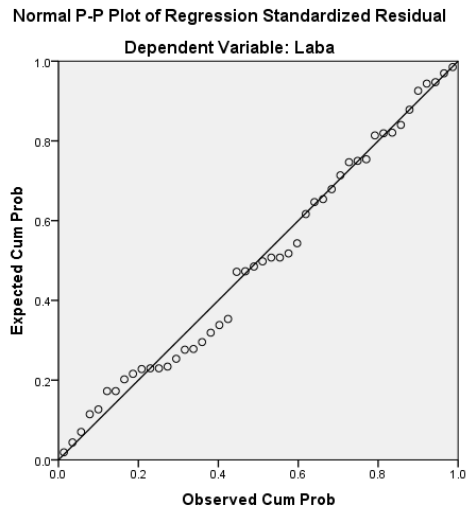
1. Hasil Analisis Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Inflasi	66	-18.959	3.607	-.52106	8.313659
Nilai Tukar	66	12.440	14.481	13.60017	.621164
Modal Kerja	51	-.050	7.820	1.20784	1.874979
Laba	61	.003	2.540	.33042	.464459
Valid N (listwise)	46				

2. Hasil Uji Asumsi Klasik

1) Uji Normalitas

a) Grafik Normal P-P Plot



b) Uji Normalitas Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		46
Normal Parameters ^{a,b}	Mean	.000000
	Std. Deviation	.06082202
Most Extreme Differences	Absolute	.086
	Positive	.086
	Negative	-.055
Test Statistic		.086
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

2) Uji Multikolinieritas

		Coefficients ^a					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	-.978	.427		-2.291	.027		
	Inflasi	-.004	.002	-.202	-1.907	.063	.245	4.084
	Nilai Tukar	.075	.031	.257	2.399	.021	.240	4.162
	Modal Kerja	.187	.011	.956	17.856	.000	.962	1.039

a. Dependent Variable: Laba

3) Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.364	.239		-1.523	.135		
	Inflasi	-.002	.001	-.461	-1.532	.133	.245	4.084
	Nilai Tukar	.030	.018	.523	1.722	.092	.240	4.162
	Modal Kerja	.004	.006	.092	.604	.549	.962	1.039

a. Dependent Variable: ABS_RES

4) Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value ^a	-.00095
Cases < Test Value	19
Cases >= Test Value	20
Total Cases	39
Number of Runs	27
Z	1.953
Asymp. Sig. (2-tailed)	.051

a. Median

3. Hasil Analisis Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.978	.427		-2.291	.027		
	Inflasi	-.004	.002	-.202	-1.907	.063	.245	4.084
	Nilai Tukar	.075	.031	.257	2.399	.021	.240	4.162
	Modal Kerja	.187	.011	.956	17.856	.000	.962	1.039

a. Dependent Variable: Laba

4. Uji Hipotesis

1) Uji t (parsial)

		Coefficients ^a						Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Tolerance	VIF	
		B	Std. Error						
1	(Constant)	-.978	.427		-2.291	.027			
	Inflasi	-.004	.002	-.202	-1.907	.063	.245	4.084	
	Nilai Tukar	.075	.031	.257	2.399	.021	.240	4.162	
	Modal Kerja	.187	.011	.956	17.856	.000	.962	1.039	

a. Dependent Variable: Laba

2) Uji F (simultan)

		ANOVA ^a					
Model		Sum of Squares	df	Mean Square	F	Sig.	
1	Regression	1.271	3	.424	106.908	.000 ^b	
	Residual	.166	42	.004			
	Total	1.438	45				

a. Dependent Variable: Laba

b. Predictors: (Constant), Modal Kerja, Inflasi, Nilai Tukar

3) Uji Koefisien Determinasi (R²)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.940 ^a	.884	.876	.062957

a. Predictors: (Constant), Modal Kerja, Inflasi, Nilai Tukar

b. Dependent Variable: Laba

Lampiran 5 : Hasil Perhitungan Tingkat Inflasi

No	Nama Perusahaan	Tahun	IHK t	IHK t-1	Inflasi (%)
1	PT. Kalbe Farma Tbk	2014	119	146.84	-18.96
		2015	123	119	3.35
		2016	127	122.99	3.02
		2017	131	126.71	3.61
		2018	135	131.28	3.13
		2019	139	135.39	2.72
2	PT. Tempo Scan Pacific Tbk	2014	119	146.84	-18.96
		2015	123	119	3.35
		2016	127	122.99	3.02
		2017	131	126.71	3.61
		2018	135	131.28	3.13
		2019	139	135.39	2.72
3	PT. Darya-Varia Laboratoria Tbk	2014	119	146.84	-18.96
		2015	123	119	3.35
		2016	127	122.99	3.02
		2017	131	126.71	3.61
		2018	135	131.28	3.13
		2019	139	135.39	2.72
4	PT. Kimia Farma (Persero) Tbk	2014	119	146.84	-18.96
		2015	123	119	3.35
		2016	127	122.99	3.02
		2017	131	126.71	3.61
		2018	135	131.28	3.13
		2019	139	135.39	2.72
5	PT. Merck Tbk	2014	119	146.84	-18.96

		2015	123	119	3.35
		2016	127	122.99	3.02
		2017	131	126.71	3.61
		2018	135	131.28	3.13
		2019	139	135.39	2.72
6		2014	119	146.84	-18.96
	PT. Phapros Tbk	2015	123	119	3.35
		2016	127	122.99	3.02
		2017	131	126.71	3.61
		2018	135	131.28	3.13
		2019	139	135.39	2.72
7		2014	119	146.84	-18.96
	PT. Industri Jamu dan Farmasi Sido Muncul Tbk	2015	123	119	3.35
		2016	127	122.99	3.02
		2017	131	126.71	3.61
		2018	135	131.28	3.13
		2019	139	135.39	2.72
8		2014	119	146.84	-18.96
	PT. Enseval Putera Megatrading Tbk	2015	123	119	3.35
		2016	127	122.99	3.02
		2017	131	126.71	3.61
		2018	135	131.28	3.13
		2019	139	135.39	2.72
9		2014	119	146.84	-18.96
	PT. Millennium Pharmacon International Tbk	2015	123	119	3.35
		2016	127	122.99	3.02
		2017	131	126.71	3.61
		2018	135	131.28	3.13
		2019	139	135.39	2.72

10		2014	119	146.84	-18.96
		2015	123	119	3.35
	PT. Taisho	2016	127	122.99	3.02
	Pharmaceutical	2017	131	126.71	3.61
	Indonesia Tbk	2018	135	131.28	3.13
		2019	139	135.39	2.72
11		2014	119	146.84	-18.96
		2015	123	119	3.35
	PT. Pyridam	2016	127	122.99	3.02
	Farma Tbk	2017	131	126.71	3.61
		2018	135	131.28	3.13
		2019	139	135.39	2.72

Lampiran 6 : Hasil Perhitungan Nilai Tukar Rupiah

No	Nama Perusahaan	Tahun	Kurs Beli	Kurs Jual	Kurs tengah
1	PT. Kalbe Farma Tbk	2014	12,378	12,502	12,440
		2015	13,726	13,864	13,795
		2016	13,369	13,503	13,436
		2017	13,480	13,616	13,548
		2018	14,409	14,553	14,481
		2019	13,832	13,971	13,901
2	PT. Tempo Scan Pacific Tbk	2014	12,378	12,502	12,440
		2015	13,726	13,864	13,795
		2016	13,369	13,503	13,436
		2017	13,480	13,616	13,548
		2018	14,409	14,553	14,481
		2019	13,832	13,971	13,901
3	PT. Darya-Varia Laboratoria Tbk	2014	12,378	12,502	12,440
		2015	13,726	13,864	13,795
		2016	13,369	13,503	13,436
		2017	13,480	13,616	13,548
		2018	14,409	14,553	14,481
		2019	13,832	13,971	13,901
4	PT. Kimia Farma (Persero) Tbk	2014	12,378	12,502	12,440
		2015	13,726	13,864	13,795
		2016	13,369	13,503	13,436
		2017	13,480	13,616	13,548
		2018	14,409	14,553	14,481
		2019	13,832	13,971	13,901
5	PT. Merck Tbk	2014	12,378	12,502	12,440
		2015	13,726	13,864	13,795

		2016	13,369	13,503	13,436
		2017	13,480	13,616	13,548
		2018	14,409	14,553	14,481
		2019	13,832	13,971	13,901
6		2014	12,378	12,502	12,440
		2015	13,726	13,864	13,795
	PT. Phapros Tbk	2016	13,369	13,503	13,436
		2017	13,480	13,616	13,548
		2018	14,409	14,553	14,481
		2019	13,832	13,971	13,901
7		2014	12,378	12,502	12,440
	PT. Industri	2015	13,726	13,864	13,795
	Jamu dan	2016	13,369	13,503	13,436
	Farmasi Sido	2017	13,480	13,616	13,548
	Muncul Tbk	2018	14,409	14,553	14,481
		2019	13,832	13,971	13,901
8		2014	12,378	12,502	12,440
	PT. Enseval	2015	13,726	13,864	13,795
	Putera	2016	13,369	13,503	13,436
	Megatrading	2017	13,480	13,616	13,548
	Tbk	2018	14,409	14,553	14,481
		2019	13,832	13,971	13,901
9		2014	12,378	12,502	12,440
	PT. Millennium	2015	13,726	13,864	13,795
	Pharmacon	2016	13,369	13,503	13,436
	International	2017	13,480	13,616	13,548
	Tbk	2018	14,409	14,553	14,481
		2019	13,832	13,971	13,901
10	PT. Taisho	2014	12,378	12,502	12,440
	Pharmaceutical	2015	13,726	13,864	13,795

	Indonesia Tbk	2016	13,369	13,503	13,436
		2017	13,480	13,616	13,548
		2018	14,409	14,553	14,481
		2019	13,832	13,971	13,901
11		2014	12,378	12,502	12,440
		2015	13,726	13,864	13,795
	PT. Pyridam	2016	13,369	13,503	13,436
	Farma Tbk	2017	13,480	13,616	13,548
		2018	14,409	14,553	14,481
		2019	13,832	13,971	13,901

Lampiran 7 : Hasil Perhitungan Modal Kerja

No	Nama Perusahaan	Tahun	Aktiva Lancar	Hutang Lancar	Modal Kerja
1	PT. Kalbe Farma Tbk	2014	8,120,805,370,192	2,385,920,172,489	5,734,885,197,703
		2015	8,745,465,558,702	2,365,880,490,863	6,379,585,067,839
		2016	9,572,529,767,897	2,317,161,787,100	7,255,367,980,797
		2017	10,042,738,649,964	2,227,336,011,715	7,815,402,638,249
		2018	10,648,288,386,726	2,286,167,471,594	8,362,120,915,132
		2019	11,222,490,978,401	2,577,108,805,851	8,645,382,172,550
2	PT. Tempo Scan Pacific Tbk	2014	3,714,700,991,066	1,237,332,206,210	2,477,368,784,856
		2015	4,304,922,144,352	1,696,486,657,073	2,608,435,487,279
		2016	4,385,083,916,291	1,653,413,220,121	2,731,670,696,170
		2017	5,049,363,864,387	2,002,621,403,597	3,046,742,460,790
		2018	5,130,662,268,849	2,039,075,034,339	3,091,587,234,510
		2019	5,432,638,388,008	1,953,608,306,055	3,479,030,081,953
3	PT. Darya-Varia Laboratoria Tbk	2014	925,293,721,000	188,297,347,000	736,996,374,000
		2015	1,043,830,034,000	296,298,118,000	747,531,916,000
		2016	1,068,967,094,000	374,427,510,000	694,539,584,000
		2017	1,175,655,601,000	441,622,865,000	734,032,736,000
		2018	1,203,372,372,000	416,537,366,000	786,835,006,000
		2019	1,280,212,333,000	439,444,037,000	840,768,296,000
4	PT. Kimia Farma (Persero) Tbk	2014	2,040,430,857,906	854,811,681,426	1,185,619,176,480
		2015	2,100,921,793,619	1,092,623,765,562	1,008,298,028,057
		2016	2,906,737,458,288	1,696,208,867,581	1,210,528,590,707
		2017	3,662,090,215,984	2,369,507,448,769	1,292,582,767,215
		2018	6,378,008,236,000	4,745,842,439,000	1,632,165,797,000
		2019	7,344,787,123,000	7,392,140,277,000	-47,353,154,000
5	PT. Merck Tbk	2014	595,338,719,000	129,820,145,000	465,518,574,000
		2015	483,679,971,000	132,435,895,000	351,244,076,000

		2016	508,615,377,000	120,622,129,000	387,993,248,000
		2017	569,889,512,000	184,971,088,000	384,918,424,000
		2018	973,309,659,000	709,437,157,000	263,872,502,000
		2019	675,010,699,000	269,085,165,000	405,925,534,000
6	PT. Phapros Tbk	2014	461,397,710,000	179,249,344,000	282,148,366,000
		2015	506,902,370,000	176,115,796,000	330,786,574,000
		2016	560,582,783,000	186,410,533,000	374,172,250,000
		2017	765,505,014,000	184,724,697,000	580,780,317,000
		2018	1,008,461,509,000	971,332,958,000	37,128,551,000
		2019	1,198,693,664,000	1,183,749,900,000	14,943,764,000
7	PT. Industri Jamu dan Farmasi Sido Muncul Tbk	2014	1,860,438,000,000	181,431,000,000	1,679,007,000,000
		2015	1,707,439,000,000	184,060,000,000	1,523,379,000,000
		2016	1,794,125,000,000	215,686,000,000	1,578,439,000,000
		2017	1,628,901,000,000	208,507,000,000	1,420,394,000,000
		2018	1,543,597,000,000	368,380,000,000	1,175,217,000,000
		2019	1,716,235,000,000	416,211,000,000	1,300,024,000,000
8	PT. Enseval Putera Megatrading Tbk	2014	5,116,991,225,021	2,581,810,454,377	2,535,180,770,644
		2015	5,621,265,879,445	2,586,077,277,033	3,035,188,602,412
		2016	5,938,719,753,212	2,361,224,504,999	3,577,495,248,213
		2017	6,119,205,791,156	2,184,784,157,262	3,934,421,633,894
		2018	6,960,395,955,329	2,442,855,705,213	4,517,540,250,116
		2019	7,120,602,478,197	2,463,953,517,223	4,656,648,960,974
9	PT. Millennium Pharmacon International Tbk	2014	504,808,382,325	387,957,625,696	116,850,756,629
		2015	607,928,065,548	477,434,634,213	130,493,431,335
		2016	699,558,540,625	568,066,597,090	131,491,943,535
		2017	841,829,323,873	699,571,400,717	142,257,923,156
		2018	1,093,923,908,933	935,926,818,869	157,997,090,064
		2019	1,110,540,241,160	966,343,568,608	144,196,672,552
10	PT. Taisho	2014	366,091,435,000	83,717,824,000	282,373,611,000

	Pharmaceuti cal Indonesia Tbk	2015	365,466,619,000	102,270,152,000	263,196,467,000
		2016	384,080,541,000	113,998,435,000	270,082,106,000
		2017	401,199,945,000	120,645,784,000	280,554,161,000
		2018	423,134,883,000	151,257,092,000	271,877,791,000
		2019	428,781,249,000	124,985,880,000	303,795,369,000
11		2014	78,077,523,686	47,994,726,116	30,082,797,570
		2015	72,745,997,374	36,534,059,349	36,211,938,025
	PT. Pyridam Farma Tbk	2016	83,106,443,468	37,933,579,448	45,172,864,020
		2017	78,364,312,306	22,245,115,479	56,119,196,827
		2018	91,387,136,759	33,141,647,397	58,245,489,362
		2019	95,946,418,919	27,198,123,189	68,748,295,730

Lampiran 8 : Laba Bersih Perusahaan

No	Nama Perusahaan	Tahun	Laba Bersih Tahun ini
1	PT. Kalbe Farma Tbk	2014	2,122,677,647,816
		2015	2,057,694,281,873
		2016	2,350,884,933,551
		2017	2,453,251,410,604
		2018	2,497,261,964,757
		2019	2,537,601,823,645
2	PT. Tempo Scan Pacific Tbk	2014	585,790,816,012
		2015	529,218,651,807
		2016	545,493,536,262
		2017	557,339,581,996
		2018	540,378,145,887
		2019	595,154,912,874
3	PT. Darya-Varia Laboratoria Tbk	2014	81,597,761,000
		2015	107,894,430,000
		2016	152,083,400,000
		2017	162,249,293,000
		2018	200,651,968,000
		2019	221,783,249,000
4	PT. Kimia Farma (Persero) Tbk	2014	257,836,015,297
		2015	265,549,762,082
		2016	271,597,947,663
		2017	331,707,917,461
		2018	535,085,322,000
		2019	15,890,439,000
5	PT. Merck Tbk	2014	182,147,224,000
		2015	142,545,462,000
		2016	153,842,847,000

		2017	144,677,294,000
		2018	1,163,324,165,000
		2019	78,256,797,000
6		2014	44,985,044,000
		2015	63,007,926,000
	PT. Phapros Tbk	2016	87,002,410,000
		2017	125,266,061,000
		2018	133,292,514,000
		2019	102,310,124,000
7		2014	417,511,000,000
		2015	437,475,000,000
	PT. Industri Jamu dan Farmasi Sido Muncul Tbk	2016	480,525,000,000
		2017	533,799,000,000
		2018	663,849,000,000
		2019	807,689,000,000
8		2014	511,119,488,456
		2015	547,173,844,615
	PT. Enseval Putera Megatrading Tbk	2016	556,120,695,676
		2017	517,836,170,615
		2018	653,250,886,056
		2019	580,814,677,453
9		2014	7,339,558,007
		2015	11,907,197,455
	PT. Millennium Pharmacon International Tbk	2016	11,105,831,822
		2017	14,180,345,525
		2018	19,444,262,069
		2019	7,880,007,292
10	PT. Taisho Pharmaceutical	2014	164,808,009,000
		2015	150,207,262,000

	Indonesia Tbk	2016	165,195,371,000
		2017	178,960,003,000
		2018	191,703,629,000
		2019	226,020,884,000
11		2014	2,661,022,001
		2015	3,087,104,465
	PT. Pyridam Farma Tbk	2016	5,146,317,041
		2017	7,127,402,168
		2018	8,447,447,988
		2019	9,342,718,039