

Lampiran 1 : Kartu 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>

KARTU BIMBINGAN SKRIPSI

Nama	: LUJENG IKA ISROFIA
Prodi / NIM	: AKUNTANSI / 191600207
Judul Skripsi	: Pengaruh Laba Kotor, Laba Bersih dan Perubahan Utang Usaha Terhadap Arus Kas Masa Depan Pada Perusahaan Sub Sektor Food and beverage yang Terdaftar Di BEI Tahun 2017 - 2021
Dosen Pembimbing	: Rina Fariana, S.E., Ak., M.A.
Periode Kepembimbingan	: 17 September 2022 s/d 17 Maret 2023

URAIAN KEGIATAN KEPEMBIMBINGAN :

NO	TANGGAL	MATERI BIMBINGAN	KET.	TANDA TANGAN
1.	27 Sept 2022	Matula	Acc	<i>[Signature]</i>
2.	7 Okt 2022	BAB 1	REVISI	<i>[Signature]</i>
3.	18 Okt 2022	Bab 1	Acc	<i>[Signature]</i>
4.	18 Okt 2022	Bab 2	Per	<i>[Signature]</i>
5.	03 Nov 2022	Bab 2 & 3	Acc	<i>[Signature]</i>
6.	14 Nov 2022	Konsultasi Simpos		<i>[Signature]</i>
7.	08 Feb 2023	Bab 4 & 5	Per	<i>[Signature]</i>
8.	16 Feb 2023	Bab 4 & 5	Acc	<i>[Signature]</i>
9.	16 Feb 2023	Abses	Acc	<i>[Signature]</i>

Bimbingan selesai pada tanggal :

Dosen Pembimbing,

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



Mahasiswa,

Lujeng Ika Isrofia

Lampiran 2 : Berita Acara Ujian Proposal



UNIVERSITAS PGRI ADI BUANA SURABAYA FAKULTAS EKONOMI DAN BISNIS

Kampus : Jl. Dukuh Menanggal XII/4, Telp- Fax. 031-8281183 Surabaya 60234
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BERITA ACARA UJIAN PROPOSAL SKRIPSI

Pada hari ini Senin tanggal 21 bulan November tahun 2022 bertempat -bertempat di Fakultas Ekonomi dan Bisnis Universitas PGRI Adi Buana Surabaya telah dilaksanakan Ujian Proposal Skripsi Semester Ganjil / Genap *) Tahun Akademik 20 22 / 2023

Nama Mahasiswa	: Lujeng Ika Isrofia
NIM	: 191600207
Program Studi	: Akuntansi
Judul Proposal	: Pengaruh Laba Kotor, Laba Bersih dan Perubahan Utang Usaha Terhadap Arus Kas Masa Depan Pada Perusahaan Food and Beverage yang Terdaftar di BEI Periode 2018 - 2021

Dihadiri oleh :

No.	NIM	Nama Mahasiswa	Tanda Tangan	
1.	191600272	SULISTINING KARTINI	1.	
2.	191600130	NIA SUCI INDARYANI		2.
3.	191600105	SAYYIDATUL UNTSA	3.	
4.	191600230	SALSABILA ABIDAH		4.
5.	191600194	NADYA BUDIARTI	5.	
6.	191600295	MASLUKHİYAH		6.
7.	191600100	ANIS SAFITRI	7.	
8.	211600154	ULIL FARHATI RIZALYA		8.
9.	211600051	HATIYAMA CHRIST KARSIDI	9.	
10.	211600192	RONGGO AGRI SAMODRO		10.
11.	191600110	Genya Sabrina Rossanti	11.	
12.	191600190	Erwina Oktaviani		12.
13.	191600148	Regina Wijayanti	13.	
14.	191600085	Satriya Kristina Putri		14.
15.	191600196	CICIE DWI YUNITASARI	15.	

Surabaya, 21. November. 2022

Penguji

: Dr. Taudliethul Affar, S.Pd., M.Pd., M.Pi.

Pembimbing

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

Lampiran 3 : Berita Acara Bimbingan Revisi Skripsi Penguji 1



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 : Wijaya Ika Istofia
NIM/Program Studi : 191600207-
Judul Skripsi : Pengaruh Coba ukur, Coba tulis dan utang usaha terhadap arus kas masa depan pada perusahaan di sektor food and beverage yang terdaftar di BEI tahun 2017-2021
Tanggal Ujian Skripsi : 31 Maret 2023
Penguji : 1. Dr. Moh Afzal Miradji, S.E., Ak., M.SA, CA, CPA
2. Aristha Purwanthari Sawitri, S.E., M.A

No	Tanggal	Materi Konsultasi	Paraf Penguji
1	12-04-2023	Hipotesis	<u>AM</u>
2			
3			
4			
5			
6			
7			
8			

Penguji I,

Dr. Moh. Afzal Miradji, S.E., Ak., M.SA, CA, CPA

Surabaya, 12 April 2023

Penguji II,

Lampiran 4 : Berita Acara Bimbingan Revisi Skripsi Penguji 2



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 : WIBANG IFA ISTOFIA
NIM/Program Studi : 191600207
Judul Skripsi : Pengaruh Laba Kotor, Laba Bersih dan Perubahan Utang Usaha Terhadap Arus Kas Masa Depan pada Perusahaan Sub Sektor Food and Beverage yang terdaftar di BEI Tahun 2017-2021
Tanggal Ujian Skripsi : 31 Maret 2023
Penguji : 1. Dr. Moh. Afriza Miradji, S.E., Ak., M.SA, CA, ACPA
2. Aristha Purwanthari Sawitri, S.E., M.A

No	Tanggal	Materi Konsultasi	Paraf Penguji
1	17-04-2023	Penelitian Terdahulu	↑
2	17-04-2023	Kerangka Konseptual	↑
3	17-04-2023	Populasi & Sampel	↑
4	17-04-2023	Analisis Data	↑
5			
6			
7			
8			

Penguji I,

Surabaya, 17 April 2023
Penguji II,


Aristha Purwanthari Sawitri, S.E., M.A

Lampiran 5 : Hasil Perhitungan Laba Kotor

Lab Kotor = Pendapatan - Harga Pokok Penjualan

Emiten	Lab Kotor		Jumlah
	Pendapatan	HPP	
ADES	814.490.000.000	375.546.000.000	438.944.000.000
	804.302.000.000	415.212.000.000	389.090.000.000
	834.330.000.000	417.281.000.000	417.049.000.000
	673.364.000.000	130.799.000.000	542.565.000.000
DLTA	12.777.308.328.000	6.203.036.967.000	6.574.271.361.000
	13.839.006.350.000	7.887.721.111.000	5.951.285.239.000
	13.827.136.727.000	9.830.440.697.000	3.996.696.030.000
	14.546.336.411.000	9.579.156.903.000	4.967.179.508.000
ICBP	35.606.593.000.000	21.547.757.000.000	14.058.836.000.000
	38.413.407.000.000	25.147.857.000.000	13.265.550.000.000
	42.296.703.000.000	27.892.690.000.000	14.404.013.000.000
	46.641.048.000.000	29.416.673.000.000	17.224.375.000.000
INDF	70.186.618.000.000	52.318.096.000.000	17.868.522.000.000
	73.394.728.000.000	60.182.723.000.000	13.212.005.000.000
	76.592.955.000.000	63.876.594.000.000	12.716.361.000.000
	81.731.469.000.000	64.979.425.000.000	16.752.044.000.000
MLBI	81.509.397.000.000	66.536.141.000.000	14.973.256.000.000
	83.574.801.000.000	59.164.750.000.000	24.410.051.000.000
	83.711.405.000.000	49.026.351.000.000	34.685.054.000.000
	61.985.009.000.000	57.044.783.000.000	4.940.226.000.000

Emiten	Laba Kotor		Jumlah
	Pendapatan	HPP	
MYOR	20.816.673.946.473	15.841.619.191.077	4.975.054.755.396
	24.060.802.395.725	17.664.148.865.078	6.396.653.530.647
	25.026.739.472.547	18.109.498.526.032	6.917.240.946.515
	24.476.953.742.651	18.177.830.782.966	6.299.122.959.685
ROTI	8.491.100.179.560	1.183.169.352.508	7.307.930.827.052
	6.766.545.866.684	2.274.332.759.465	4.492.213.107.219
	6.337.022.314.624	1.487.586.425.468	4.849.435.889.156
	4.212.034.546.032	1.409.870.836.152	2.802.163.709.880
SKLT	3.914.188.759.779	677.184.873.211	3.237.003.886.568
	5.045.029.834.378	777.714.919.223	4.267.314.915.155
	7.281.116.255.236	957.200.088.005	6.323.916.167.231
	3.253.700.810.596	920.111.473.686	2.333.589.336.910
STTP	4.825.409.180.889	1.211.949.522.001	3.613.459.658.888
	3.826.957.323.397	1.207.268.926.068	2.619.688.397.329
	5.512.509.168.853	1.559.476.265.555	3.953.032.903.298
	3.846.300.254.825	1.776.101.376.253	2.070.198.878.572
ULTJ	4.879.559.000.000	2.056.681.000.000	2.822.878.000.000
	5.472.882.000.000	2.516.606.000.000	2.956.276.000.000
	6.241.419.000.000	3.891.701.000.000	2.349.718.000.000
	5.967.362.000.000	3.638.835.000.000	2.328.527.000.000

Lampiran 6 : Hasil Perhitungan Laba Bersih

Lab a Bersih = Lab a Sebelum Pajak - Beban Pajak

Emiten	Lab a Bersih		Jumlah
	Lab a S.P	Beban Pajak	
ADES	451.095.000.000	102.853.000.000	348.242.000.000
	570.060.000.000	117.102.000.000	452.958.000.000
	710.179.000.000	126.294.000.000	583.885.000.000
	567.919.000.000	232.130.000.000	335.789.000.000
DLTA	3.369.012.853.000	889.240.218.000	2.479.772.635.000
	1.441.248.118.000	103.118.133.000	1.338.129.985.000
	4.412.437.215.000	594.622.038.000	3.817.815.177.000
	6.164.704.480.000	241.238.718.000	5.923.465.762.000
ICBP	5.206.561.000.000	663.388.000.000	4.543.173.000.000
	6.446.785.000.000	788.004.000.000	5.658.781.000.000
	7.436.972.000.000	2.076.943.000.000	5.360.029.000.000
	7.958.647.000.000	2.206.581.000.000	5.752.066.000.000
INDF	7.658.554.000.000	3.513.491.000.000	4.145.063.000.000
	7.446.966.000.000	2.485.115.000.000	4.961.851.000.000
	8.749.397.000.000	2.846.668.000.000	5.902.729.000.000
	7.426.334.000.000	6.674.268.000.000	752.066.000.000
MLBI	865.231.000.000	219.460.000.000	645.771.000.000
	671.912.000.000	147.105.000.000	524.807.000.000
	626.612.000.000	420.553.000.000	206.059.000.000
	396.470.000.000	110.853.000.000	285.617.000.000

Emiten	Laba Bersih		Jumlah
	Laba S.P	Beban Pajak	
MYOR	3.186.884.603.474	555.930.772.581	2.630.953.830.893
	4.381.942.198.855	621.507.918.551	3.760.434.280.304
	3.704.466.581.011	665.062.374.247	3.039.404.206.764
	3.683.890.279.936	585.721.765.291	3.098.168.514.645
ROTI	4.186.147.334.530	50.783.313.391	4.135.364.021.139
	2.186.936.324.915	59.764.888.552	2.127.171.436.363
	3.347.098.820.613	1.110.580.263.193	2.236.518.557.420
	3.160.357.537.779	891.747.255.301	2.268.610.282.478
SKLT	3.237.370.565.356	1.014.399.850.008	2.222.970.715.348
	3.239.567.679.343	607.613.548.091	2.631.954.131.252
	3.156.782.206.578	811.838.578.678	2.344.943.627.900
	3.255.673.983.557	813.153.736.835	2.442.520.246.722
STTP	2.288.545.819.603	972.521.739.769	1.316.024.079.834
	3.324.694.650.175	369.605.764.156	2.955.088.886.019
	2.607.043.293.422	724.452.770.582	1.882.590.522.840
	3.773.607.195.121	944.978.315.572	2.828.628.879.549
ULTJ	2.026.231.000.000	214.550.000.000	1.811.681.000.000
	2.949.018.000.000	1.147.411.000.000	1.801.607.000.000
	2.375.359.000.000	439.494.000.000	1.935.865.000.000
	2.421.517.000.000	511.851.000.000	1.909.666.000.000

Lampiran 7 : Hasil Perhitungan Perubahan Utang Usaha

Perubahan Utang = Utang Lancar_(t) - Utang Lancar_(t-1)

Emiten	Utang Usaha		Jumlah
	Utang Lancar _(t)	Utang Lancar _(t-1)	
ADES	244.888.000.000	195.466.000.000	49.422.000.000
	262.397.000.000	244.888.000.000	17.509.000.000
	262.397.000.000	175.191.000.000	87.206.000.000
	283.559.000.000	195.191.000.000	88.368.000.000
DLTA	239.684.908.000	149.842.096.000	89.842.812.000
	192.299.843.000	139.684.908.000	52.614.935.000
	160.587.363.000	108.874.883.000	51.712.480.000
	6.147.207.676.000	1.893.827.676.000	4.253.380.000.000
ICBP	6.827.588.000.000	3.469.785.000.000	3.357.803.000.000
	7.235.398.000.000	3.827.588.000.000	3.407.810.000.000
	7.235.398.000.000	3.556.359.000.000	3.679.039.000.000
	9.176.164.000.000	8.556.359.000.000	619.805.000.000
INDF	21.637.763.000.000	19.219.441.000.000	2.418.322.000.000
	31.204.102.000.000	27.637.763.000.000	3.566.339.000.000
	24.686.862.000.000	31.204.102.000.000	3.517.240.000.000
	27.975.875.000.000	24.686.862.000.000	3.289.013.000.000
MLBI	4.317.245.000.000	2.088.229.000.000	2.229.016.000.000
	4.578.919.000.000	2.317.245.000.000	2.261.674.000.000
	1.588.693.000.000	1.328.919.000.000	259.774.000.000
	5.338.441.000.000	2.088.189.000.000	3.250.252.000.000

Emiten	Utang Usaha		Jumlah
	Utang Lancar _(t)	Utang Lancar _(t-1)	
MYOR	7.473.628.322.956	2.884.051.319.005	4.589.577.003.951
	4.764.510.387.113	4.573.628.322.956	190.882.064.157
	4.764.510.387.113	3.726.359.539.201	1.038.150.847.912
	4.559.336.027.729	3.392.312.516.257	1.167.023.511.472
ROTI	1.027.176.531.240	120.501.824.382	906.674.706.858
	5.525.422.150.049	1.023.667.768.858	4.501.754.381.191
	1.106.938.318.565	525.422.150.049	581.516.168.516
	1.106.938.318.565	404.567.270.700	702.371.047.865
SKLT	711.493.160.519	169.302.583.936	542.190.576.583
	391.349.105.535	211.493.160.519	179.855.945.016
	793.281.364.781	251.349.105.535	541.932.259.246
	347.102.759.159	200.924.153.537	146.178.605.622
STTP	557.548.012.748	358.963.437.494	198.584.575.254
	676.673.564.908	358.963.437.494	317.710.127.414
	676.673.564.908	408.490.550.651	268.183.014.257
	626.131.203.549	408.490.550.651	217.640.652.898
ULTJ	820.625.000.000	593.526.000.000	227.099.000.000
	820.625.000.000	635.161.000.000	185.464.000.000
	836.314.000.000	635.161.000.000	201.153.000.000
	2.327.339.000.000	1.836.314.000.000	491.025.000.000

Lampiran 8 : Hasil Perhitungan Arus Kas Masa Depan

Arus Kas Masa Depan = $AKO_{(t+1)}$

Emiten	Arus Kas Operasi
ADES	546.588.000.000
	284.178.000.000
	930.679.000.000
	508.296.000.000
DLTA	23.342.493.551.000
	13.274.364.533.000
	14.246.905.899.000
	5.335.398.629.000
ICBP	35.653.375.000.000
	37.398.161.000.000
	27.336.780.000.000
	37.989.039.000.000
INDF	35.935.829.000.000
	23.344.494.000.000
	23.855.497.000.000
	24.692.641.000.000
MLBI	41.412.515.000.000
	334.524.000.000
	872.649.000.000
	12.168.005.000.000

Emiten	Arus Kas Operasi
MYOR	15.459.273.241.788
	13.303.864.262.122
	13.715.832.449.186
	33.041.955.003.348
ROTI	3.195.922.456.326
	3.479.788.528.325
	1.486.591.578.118
	1.643.601.152.274
SKLT	1.614.653.378.405
	2.155.384.490.789
	199.975.050.847
	6.127.778.774.118
STTP	7.245.006.975.842
	2.499.922.010.752
	2.926.245.668.352
	5.624.353.076.652
ULTJ	3.575.823.000.000
	3.896.817.000.000
	1.817.063.000.000
	414.447.000.000

Lampiran 9 : Output Data SPSS

Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
LK	40	623.77	5889.40	2489.7747	1206.21965
LB	40	453.94	2433.82	1504.3506	574.57689
PU	40	132.32	2142.33	956.8476	662.52847
AKMD	40	447.19	6435.26	2904.0486	1931.83043
Valid N (listwise)	40				

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		40
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1399.90734203
Most Extreme Differences	Absolute	.089
	Positive	.064
	Negative	-.089
Test Statistic		.089
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- Test distribution is Normal.
- Calculated from data.
- Lilliefors Significance Correction.
- This is a lower bound of the true significance.

Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-867.090	745.194		-1.164	.252		
LK	.559	.228	.349	2.453	.019	.720	1.388
LB	1.215	.439	.361	2.771	.009	.857	1.166
PU	.576	.436	.198	1.321	.195	.652	1.535

a. Dependent Variable: AKMD

Uji Autokorelasi

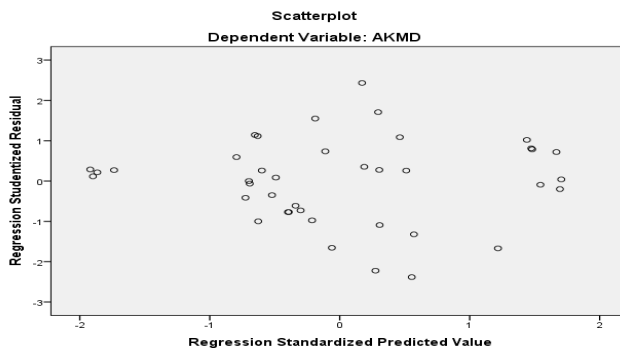
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.689 ^a	.475	.431	1457.06976	1.702

a. Predictors: (Constant), PU, LB, LK

b. Dependent Variable: AKMD

Uji Heteroskedastisitas



Uji Regresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	-867.090	745.194	
LK	.559	.228	.349
LB	1.215	.439	.361
PU	.576	.436	.198

a. Dependent Variable: AKMD

Uji Koefisien Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.689 ^a	.475	.431	1457.06976	1.702

a. Predictors: (Constant), PU, LB, LK

b. Dependent Variable: AKMD

Uji t (Parsial)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-867.090	745.194		-1.164	.252		
LK	.559	.228	.349	2.453	.019	.720	1.388
LB	1.215	.439	.361	2.771	.009	.857	1.166
PU	.576	.436	.198	1.321	.195	.652	1.535

a. Dependent Variable: AKMD

Uji F (Simultan)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	69116901.929	3	23038967.310	10.852	.000 ^b
	Residual	76429882.084	36	2123052.280		
	Total	145546784.013	39			

a. Dependent Variable: AKMD

b. Predictors: (Constant), PU, LB, LK