**Lampiran 1 Data Variabel Penelitian**

1. Days of Sales Outstanding



1. Days of Sales in Inventory



1. Days of Payables



1. Size



1. Leverage (Debt Equity Ratio)



1. Gross Domestic Product



1. Return On Equity



**Lampiran 2 Statistik Deskriptif**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| DSO | 50 | 25.000 | 271.000 | 83.640 | 55.168 |
| DSI | 50 | 29.000 | 131.000 | 73.840 | 27.960 |
| DOP | 50 | 34.000 | 935.000 | 189.160 | 170.437 |
| FS | 50 | 2599387.000 | 34416630.000 | 10046915.300 | 8403450.926 |
| FL | 50 | 0.080 | 9.880 | 2.028 | 1.926 |
| GDP | 50 | 285.870 | 917.870 | 650.142 | 239.430 |
| ROA | 50 | -0.070 | 0.190 | 0.059 | 0.059 |
| Valid N (listwise) | 50 |  |  |  |  |

**Lampiran 3 Uji Asumsi Klasik**

1. Uji Normalitas

| **One-Sample Kolmogorov-Smirnov Test** | | |
| --- | --- | --- |
|  |  | Unstandardized Residual |
| N | | 50 |
| Normal Parametersa,,b | Mean | .0000000 |
| Std. Deviation | .60159196 |
| Most Extreme Differences | Absolute | .113 |
| Positive | .063 |
| Negative | -.113 |
| Kolmogorov-Smirnov Z | | .798 |
| Asymp. Sig. (2-tailed) | | .548 |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |



1. Uji Multikolinearitas

| **Coefficientsa** | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -6.767E-16 | .091 |  | .000 | 1.000 |  |  |
| DSO | .214 | .143 | .214 | 1.497 | .142 | .413 | 2.420 |
| DSI | -.228 | .098 | -.228 | -2.331 | .025 | .882 | 1.134 |
| DOP | -.409 | .166 | -.409 | -2.466 | .018 | .306 | 3.273 |
| FS | -.297 | .100 | -.297 | -2.959 | .005 | .837 | 1.194 |
| FL | -.552 | .125 | -.552 | -4.411 | .000 | .537 | 1.864 |
| GDP | .113 | .110 | .113 | 1.034 | .307 | .702 | 1.425 |
| a. Dependent Variable: ROA | | | | | | | | |

1. Uji Heteroskedastisitas

| **Coefficientsa** | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | .479 | .052 |  | 9.147 | .000 |  |  |
| DSO | .031 | .082 | .088 | .381 | .705 | .413 | 2.420 |
| DSI | -.051 | .056 | -.142 | -.905 | .370 | .882 | 1.134 |
| DOP | .000 | .096 | -.002 | -.009 | .993 | .306 | 3.273 |
| FS | -.041 | .058 | -.114 | -.705 | .485 | .837 | 1.194 |
| FL | .038 | .072 | .105 | .522 | .605 | .537 | 1.864 |
| GDP | .013 | .063 | .036 | .203 | .840 | .702 | 1.425 |
| a. Dependent Variable: ABS | | | | | | | | |

1. Uji Autokorelasi

| **Model Summaryb** | | | | | |
| --- | --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .799a | .638 | .588 | .64219340 | 1.271 |
| a. Predictors: (Constant), GDP, FS, DSI, DSO, FL, DOP | | | | | |
| b. Dependent Variable: ROA | | | | | |

**Lampiran 4 Hasil Analisis Regresi**

| **Variables Entered/Removed** | | | |
| --- | --- | --- | --- |
| Model | Variables Entered | Variables Removed | Method |
| 1 | GDP, FS, DSI, DSO, FL, DOPa | . | Enter |
| a. All requested variables entered. | | | |

| **Model Summaryb** | | | | | |
| --- | --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .799a | .638 | .588 | .64219340 | 1.271 |
| a. Predictors: (Constant), GDP, FS, DSI, DSO, FL, DOP | | | | | |
| b. Dependent Variable: ROA | | | | | |

| **ANOVAb** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 31.266 | 6 | 5.211 | 12.636 | .000a |
| Residual | 17.734 | 43 | .412 |  |  |
| Total | 49.000 | 49 |  |  |  |
| a. Predictors: (Constant), GDP, FS, DSI, DSO, FL, DOP | | | | | | |
| b. Dependent Variable: ROA | | | | | | |

| **Coefficientsa** | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -6.767E-16 | .091 |  | .000 | 1.000 |  |  |
| DSO | .214 | .143 | .214 | 1.497 | .142 | .413 | 2.420 |
| DSI | -.228 | .098 | -.228 | -2.331 | .025 | .882 | 1.134 |
| DOP | -.409 | .166 | -.409 | -2.466 | .018 | .306 | 3.273 |
| FS | -.297 | .100 | -.297 | -2.959 | .005 | .837 | 1.194 |
| FL | -.552 | .125 | -.552 | -4.411 | .000 | .537 | 1.864 |
| GDP | .113 | .110 | .113 | 1.034 | .307 | .702 | 1.425 |
| a. Dependent Variable: ROA | | | | | | | | |

| **Collinearity Diagnosticsa** | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions | | | | | | |
| (Constant) | DSO | DSI | DOP | FS | FL | GDP |
| 1 | 1 | 2.253 | 1.000 | .00 | .04 | .01 | .05 | .02 | .07 | .01 |
| 2 | 1.437 | 1.252 | .00 | .05 | .17 | .00 | .10 | .02 | .15 |
| 3 | 1.000 | 1.501 | 1.00 | .00 | .00 | .00 | .00 | .00 | .00 |
| 4 | .889 | 1.592 | .00 | .00 | .01 | .01 | .45 | .01 | .37 |
| 5 | .822 | 1.656 | .00 | .05 | .69 | .00 | .17 | .01 | .06 |
| 6 | .413 | 2.335 | .00 | .18 | .08 | .03 | .23 | .76 | .07 |
| 7 | .185 | 3.491 | .00 | .67 | .04 | .91 | .02 | .13 | .34 |
| a. Dependent Variable: ROA | | | | | | | | | | |

| **Residuals Statisticsa** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | Minimum | Maximum | Mean | Std. Deviation | N |
| Predicted Value | -2.4311028 | 1.4637189 | .0000000 | .79880355 | 50 |
| Residual | -1.80539668 | .91923386 | .00000000 | .60159196 | 50 |
| Std. Predicted Value | -3.043 | 1.832 | .000 | 1.000 | 50 |
| Std. Residual | -2.811 | 1.431 | .000 | .937 | 50 |
| a. Dependent Variable: ROA | | | | | |