

## Attachments I

## Data Return on Asset

No	Name Company	Return on Asset		
		2008	2009	2010
1	PT. Smart, Tbk	14.75	9.72	13.27
2	PT. Tunas Baru Lampung, Tbk	2.39	7.48	11.62
3	PT. Cahaya Kalbar, Tbk	6.97	12.33	4.74
4	PT. Fast Food Indonesia, Tbk	21.40	23.73	21.16
5	PT. Delta Jakarta Tbk	16.86	27.70	22.23
6	PT. Indofood Sukses Makmur, Tbk	6.37	10.06	11.49
7	PT. Multi Bintang Indonesia, Tbk	33.35	52.25	40.87
8	PT. Mayora Indah Tbk	9.38	15.52	14.97
9	PT. Prasadha Aneka Niagga, Tbk	14.65	16.56	7.36.
10	PT. Sekar Laut, Tbk	3.67	6.33	3.10
11	PT. Ultra Jaya Milk, Tbk	15.44	5.67	2.87
12	PT. Tiga Pilar Sejahtera Food, Tbk	5.21	3.85	4.86
13	PT. Siantar Top, Tbk	0.59	26.00	3.34
14	Davomas Abadi, Tbk	-12.64	-32.95	-1.47
15	PT.PTSP, Tbk	8.42	18.86	20.08
16	PT.SIPD, Tbk	3.18	3.73	4.53

Source: IDX

## Data Sales Growth

No	Name company	Sales Growth		
		2008	2009	2010
1	PT. Smart, Tbk	99.20	-11.76	42.70
2	PT. Tunas Baru Lampung, Tbk	114.50	-29.63	6.02
3	PT. Cahaya Kalbar, Tbk	141.64	21.34	-39.88
4	PT. Fast Food Indonesia, Tbk	27.24	9.93	18.71
5	PT. Delta Jakarta Tbk	53.19	-4.27	-26.04
6	PT. Indofood Sukses Makmur, Tbk	39.27	21.92	3.40
7	PT. Multi Bintang Indonesia, Tbk	35.47	21.25	10.76
8	PT. Mayora Indah Tbk	38.16	22.25	51.22
9	PT. Prasadha Aneka Niagga, Tbk	18.84	-16.93	-22.51
10	PT. Sekar Laut, Tbk	32.09	-11.76	13.69
11	PT. Ultra Jaya Milk, Tbk	20.93	18.44	16.51
12	PT. Tiga Pilar Sejahtera Food, Tbk	-2.14	9.00	32.26
13	PT. Siantar Top, Tbk	4.01	0.43	21.61
14	PT. Davomas Abadi, Tbk	21.17	-88.03	296.70
15	PT. PTSP, Tbk	26.59	9.39	9.13
16	PT. SIPD, Tbk	42.83	39.06	12.33

Source: IDX

Data Price Earning Ratio

No	Name Company	Price earning ratio		
		2008	2009	2010
1	PT. Smart, Tbk	4.67	9.79	11.39
2	PT. Tunas Baru Lampung, Tbk	12.51	10.26	7.87
3	PT. Cahaya Kalbar, Tbk	7.47	8.96	11.07
4	PT. Fast Food Indonesia, Tbk	11.04	12.75	20.57
5	PT. Delta Djakarta Tbk	3.82	7.85	13.77
6	PT. Indofood Sukses Makmur, Tbk	7.89	15.02	14.50
7	PT. Multi Bintang Indonesia, Tbk	4.69	10.95	13.08
8	PT. Mayora Indah Tbk	4.45	9.67	17.02
9	PT. Prasadha Aneka Niagga, Tbk	15.24	3.31	6.10
10	PT. Sekar Laut, Tbk	14.56	8.09	20.01
11	PT. Ultra Jaya Milk, Tbk	7.61	27.39	32.63
12	PT. Tiga Pilar Sejahtera Food, Tbk	24.77	15.93	17.19
13	PT. Siantar Top, Tbk	40.80	13.32	11.83
14	Davomas Abadi, Tbk	-1.41	-2.74	-34.66
15	PT.PTSP, Tbk	20.60	5.65	4.34
16	PT.SIPD, Tbk	17.23	12.62	10.90

Source: IDX

Data Debt Ratio

No	Name Company	Debt Ratio		
		2008	2009	2010
1	PT. Smart, Tbk	53.92	52.99	53.24
2	PT. Tunas Baru Lampung, Tbk	68.12	64.16	65.99
3	PT. Cahaya Kalbar, Tbk	59.17	46.95	63.70
4	PT. Fast Food Indonesia, Tbk	38.51	38.63	35.14
5	PT. Delta Djakarta Tbk	24.96	21.15	16.26
6	PT. Indofood Sukses Makmur, Tbk	66.77	61.63	47.43
7	PT. Multi Bintang Indonesia, Tbk	63.43	89.40	58.55
8	PT. Mayora Indah Tbk	56.34	50.01	53.62
9	PT. Prasadha Aneka Niagga, Tbk	52.94	51.08	49.58
10	PT. Sekar Laut, Tbk	49.92	42.16	40.66
11	PT. Ultra Jaya Milk, Tbk	34.70	31.06	35.16
12	PT. Tiga Pilar Sejahtera Food, Tbk	61.55	68.16	69.54
13	PT. Siantar Top, Tbk	42.01	26.28	31.10
14	PT. Davomas Abadi, Tbk	82.00	84.00	66.00
15	PT.PTSP, Tbk	90.00	77.00	62.00
16	PT.SIPD, Tbk	25.00	28.00	40.00

Source: IDX

## Data Closing Price

NO	Name Company	closing price		
		2008	2009	2010
1	PT. Smart, Tbk	1.700	2.550	5.000
2	PT. Tunas Baru Lampung, Tbk	190	340	410
3	PT. Cahaya Kalbar, Tbk	700	1.490	1.100
4	PT. Fast Food Indonesia, Tbk	3.100	5.200	9.200
5	PT. Delta Djakarta Tbk	20.000	62.000	70.000
6	PT. Indofood Sukses Makmur, Tbk	930	3.550	4.875
7	PT. Multi Bintang Indonesia, Tbk	49.500	177.000	27.495
8	PT. Mayora Indah Tbk	1.140	4.500	10.750
9	PT. Prasadha Aneka Niagga, Tbk	100	110	110
10	PT. Sekar Laut, Tbk	90	150	140
11	PT. Ultra Jaya Milk, Tbk	800	580	1.210
12	PT. Tiga Pilar Sejahtera Food, Tbk	425	360	780
13	PT. Siantar Top, Tbk	150	250	385
14	PT. Davomas Abadi, Tbk	58	50	74
15	PT. PTSP, Tbk	400	280	310
16	PT. SIPD, Tbk	50	50	71
	Amount	3968	2426	2410
	Average	248.03	151.64	150.60

Source: IDX

Attachments II

Return on Asset average of sample companies

No	Name company	Return on Asset			Average
		2008	2009	2010	
1	PT. Smart, Tbk	14.75	9.72	13.27	12.58
2	PT. Tunas Baru Lampung, Tbk	2.39	7.48	11.62	7.16
3	PT. Cahaya Kalbar, Tbk	6.97	12.33	4.74	8.01
4	PT. Fast Food Indonesia, Tbk	21.40	23.73	21.16	22.10
5	PT. Delta Jakarta Tbk	16.86	27.70	22.23	22.26
6	PT. Indofood Sukses Makmur, Tbk	6.37	10.06	11.49	9.37
7	PT. Multi Bintang Indonesia, Tbk	33.35	52.25	40.87	42.16
8	PT. Mayora Indah Tbk	9.38	15.52	14.97	13.29
9	PT. Prasadha Aneka Niagga, Tbk	14.65	16.56	7.36	12.86
10	PT. Sekar Laut, Tbk	3.67	6.33	3.10	4.37
11	PT. Ultra Jaya Milk, Tbk	15.44	5.67	2.87	7.99
12	PT. Tiga Pilar Sejahtera Food, Tbk	5.21	3.85	4.86	4.65
13	PT. Siantar Top, Tbk	0.59	26.00	3.34	29.93
14	Davomas Abadi, Tbk	-12.64	-32.95	-1.47	-15.69
15	PT.PTSP, Tbk	8.42	18.86	20.08	15.79
16	PT.SIPD, Tbk	3.18	3.73	4.53	3.81
	Amount	150.19	206.88	185.02	180.70
	Average	9.39	12.93	11.56	11.29
	Highest	33.35	52.25	40.87	42.16
	Lowest	-12.64	-32.95	-1.47	-15.69

Source: processed data

Sales Growth Average of sample companies

No	Name company	Sales Growth			Average
		2008	2009	2010	
1	PT. Smart, Tbk	99.20	-11.76	42.70	43.38
2	PT. Tunas Baru Lampung, Tbk	114.50	-29.63	6.02	30.30
3	PT. Cahaya Kalbar, Tbk	141.64	21.34	-39.88	20.87
4	PT. Fast Food Indonesia, Tbk	27.24	9.93	18.71	22.43
5	PT. Delta Djakarta Tbk	53.19	-4.27	-26.04	12.36
6	PT. Indofood Sukses Makmur, Tbk	39.27	21.92	3.40	12.80
7	PT. Multi Bintang Indonesia, Tbk	35.47	21.25	10.76	22.72
8	PT. Mayora Indah Tbk	38.16	22.25	51.22	37.21
9	PT. Prsidha Aneka Niagga, Tbk	18.84	-16.93	-22.51	-6.87
10	PT. Sekar Laut, Tbk	32.09	-11.76	13.69	11.34
11	PT. Ultra Jaya Milk, Tbk	20.93	18.44	16.51	18.63
12	PT. Tiga Pilar Sejahtera Food, Tbk	-2.14	9.00	32.26	13.04
13	PT. Siantar Top, Tbk	4.01	0.43	21.61	8.68
14	PT. Davomas Abadi, Tbk	21.17	-88.03	296.70	76.61
15	PT. PTSP, Tbk	26.59	9.39	9.13	15.04
16	PT. SIPD, Tbk	42.83	39.06	12.33	31.41
	Amount	712.98	-49.78	446.62	369.94
	Average	44.56	-3.11	27.91	23.12
	Highest	141.64	39.06	296.76	76.61
	Lowest	-2.14	-88.03	-39.88	-6.87

Source: processed data

Price Earning Ratio Average of sample companies

No	Name Company	Price earning ratio			Average
		2008	2009	2010	
1	PT. Smart, Tbk	4.67	9.79	11.39	8.62
2	PT. Tunas Baru Lampung, Tbk	12.51	10.26	7.87	10.21
3	PT. Cahaya Kalbar, Tbk	7.47	8.96	11.07	9.17
4	PT. Fast Food Indonesia, Tbk	11.04	12.75	20.57	14.79
5	PT. Delta Jakarta Tbk	3.82	7.85	13.77	8.48
6	PT. Indofood Sukses Makmur, Tbk	7.89	15.02	14.50	12.47
7	PT. Multi Bintang Indonesia, Tbk	4.69	10.95	13.08	9.57
8	PT. Mayora Indah Tbk	4.45	9.67	17.02	10.38
9	PT. Prasadha Aneka Niagga, Tbk	15.24	3.31	6.10	8.22
10	PT. Sekar Laut, Tbk	14.56	8.09	20.01	14.22
11	PT. Ultra Jaya Milk, Tbk	7.61	27.39	32.63	22.54
12	PT. Tiga Pilar Sejahtera Food, Tbk	24.77	15.93	17.19	19.30
13	PT. Siantar Top, Tbk	40.80	13.32	11.83	21.98
14	Davomas Abadi, Tbk	-1.41	-2.74	-34.66	-12.94
15	PT.PTSP, Tbk	20.60	5.65	4.34	10.20
16	PT.SIPD, Tbk	17.23	12.62	10.90	13.58
	Amount	195.94	168.82	177.61	180.79
	Average	12.25	10.55	11.10	11.30
	Highest	40.80	27.39	32.63	22.54
	Lowest	-1.41	-2.74	-34.66	-12.94

Source: processed data

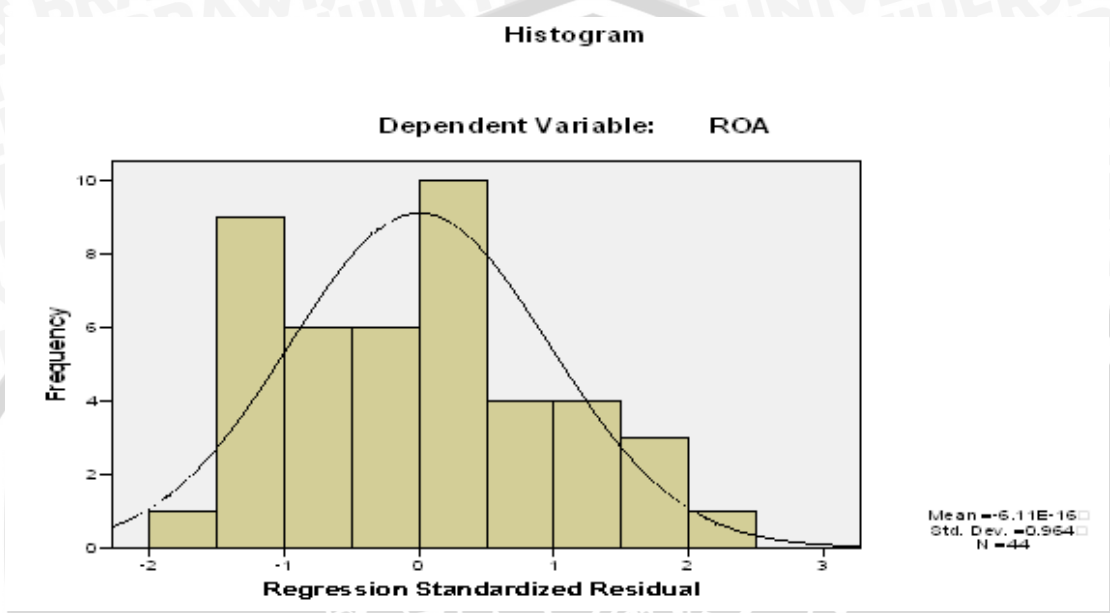
## Debt Ratio Average of sample Companies

No	Name Company	Debt Ratio			Average
		2008	2009	2010	
1	PT. Smart, Tbk	53.92	52.99	53.24	53.39
2	PT. Tunas Baru Lampung, Tbk	68.12	64.16	65.99	66.09
3	PT. Cahaya Kalbar, Tbk	59.17	46.95	63.70	56.60
4	PT. Fast Food Indonesia, Tbk	38.51	38.63	35.14	37.43
5	PT. Delta Jakarta Tbk	24.96	21.15	16.26	20.79
6	PT. Indofood Sukses Makmur, Tbk	66.77	61.63	47.43	58.61
7	PT. Multi Bintang Indonesia, Tbk	63.43	89.40	58.55	70.46
8	PT. Mayora Indah Tbk	56.34	50.01	53.62	53.32
9	PT. Prasadha Aneka Niagga, Tbk	52.94	51.08	49.58	51.20
10	PT. Sekar Laut, Tbk	49.92	42.16	40.66	44.25
11	PT. Ultra Jaya Milk, Tbk	34.70	31.06	35.16	33.64
12	PT. Tiga Pilar Sejahtera Food, Tbk	61.55	68.16	69.54	66.42
13	PT. Siantar Top, Tbk	42.01	26.28	31.10	33.13
14	Davomas Abadi, Tbk	82.00	84.00	66.00	77.33
15	PT.PTSP, Tbk	90.00	77.00	62.00	76.33
16	PT.SIPD, Tbk	25.00	28.00	40.00	31.00
	Amount	869.33	832.66	787.97	829.99
	Average	54.33	52.04	49.25	51.87
	Highest	90.00	89.40	69.54	77.33
	Lowest	24.96	21.15	16.26	20.79

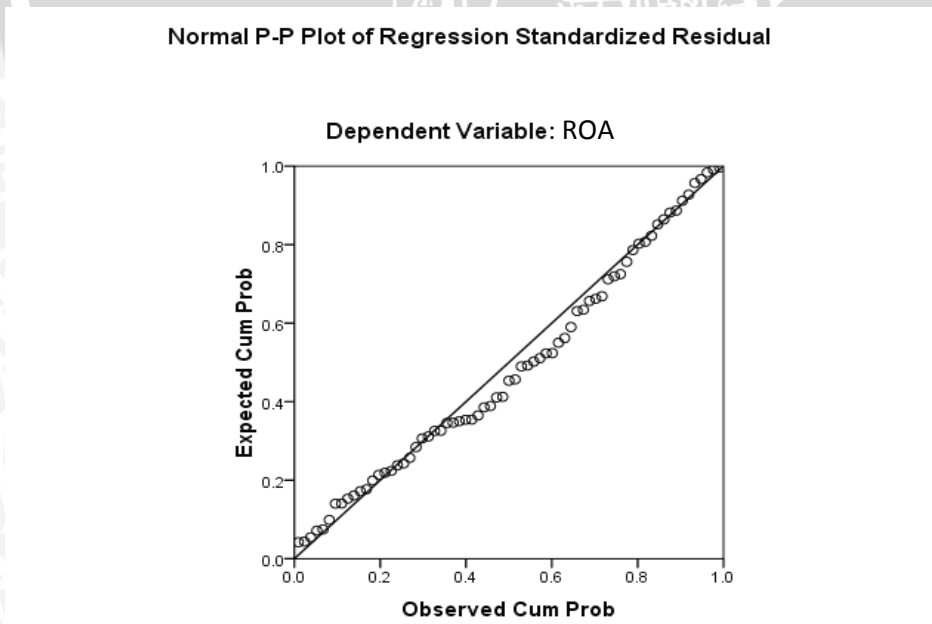
Source: processed data

Attachments III

Histogram graph food and beverages companies listed IDX period 2008 – 2010



Normal P-P Plot graph food and beverages companies listed IDX period 2008 – 2010





Test result Uji Kolmogorov-Smirnof

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		44
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,31427677
Most Extreme Differences	Absolute	,081
	Positive	,081
	Negative	-,066
Kolmogorov-Smirnov Z		,536
Asymp. Sig. (2-tailed)		,936

a. Test distribution is Normal.

b. Calculated from data.

Source: analysis SPSS

Multicollinearity test

Variabel Independen	VIF	Decription
Variabel Sales Growth	1,024	Non Multikolinieritas
Variabel Price Earning Ratio	1,031	Non Multikolinieritas
Variabel Debt ratio	1,042	Non Multikolinieritas

Source: analysis SPSS

Autocorrelation test

**Model Summary<sup>a</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,526 <sup>a</sup>	,277	,223	,32585	2,047

a. Predictors: (Constant), Debt Ratio, Sales Growth, Price Earning Ratio

b. Dependent Variable: ROA

Source: analysis SPSS

Heteroscedasticity test

Correlations

			abs_res2
Spearman's rho	Sales Growth	Correlation Coefficient	,092
		Sig. (2-tailed)	,554
		N	44
	Price Earning Ratio	Correlation Coefficient	,295
		Sig. (2-tailed)	,052
		N	44
	Debt Ratio	Correlation Coefficient	-,173
		Sig. (2-tailed)	,262
		N	44

Source: analysis SPSS

Analysis regression with SPSS Windows Ver 15

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,665	,189		-3,525	,001		
	Sales Growth	-,175	,146	-,163	-1,197	,239	,976	1,024
	Price Earning Ratio	-2,507	,666	-,514	-3,763	,001	,969	1,031
	Debt Ratio	,031	,294	,014	,105	,917	,960	1,042

a. Dependent Variable: ROA

Source : analysis SPSS

Coefficient of determination

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,526 <sup>a</sup>	,277	,223	,32585	2,047

a. Predictors: (Constant), Debt Ratio, Sales Growth, Price Earning Ratio

b. Dependent Variable: ROA

Source : analysis SPSS

f testing

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,627	3	,542	5,107	,004 <sup>a</sup>
	Residual	4,247	40	,106		
	Total	5,874	43			

a. Predictors: (Constant), Debt Ratio, Sales Growth, Price Earning Ratio

b. Dependent Variable: ROA

Source : analysis SPSS

t test

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.665	,189		-3,525	,001		
	Sales Growth	-.175	,146	-.163	-1,197	,239	,976	1,024
	Price Earning Ratio	-2,507	,666	-.514	-3,763	,001	,969	1,031
	Debt Ratio	,031	,294	,014	,105	,917	,960	1,042

a. Dependent Variable: ROA

Source : analysis SPSS